

**STATE OF TENNESSEE  
DEPARTMENT OF  
FINANCE AND ADMINISTRATION  
DIVISION OF ACCOUNTS  
GRANTS OPERATIONAL  
CLOSING PROCEDURES  
FY 2019**

**PURPOSE:** This document should be used to assist the Business Unit/Agency with the year-end closing procedures necessary to achieve timely, accurate and consistent grant activity processing and reporting. These procedures may also be used for monthly monitoring and reconciliations of grant transactions and activity. The Tasks should be followed in the order listed.

IMPORTANT  
DATES

TASK	ACTION	WHEN	PAGE
1	Analyze and take action to close open grant items in Accounts Receivable which have dates prior to June.	Ongoing	4
2	Analyze and take action to close open On Account items in Accounts Receivable which have dates prior to June.	Ongoing	4
3	Reconcile AR Account 12000001 to Open Items and Trial Balance.	Ongoing	5
4	Identify and complete Customer Contracts in "Pending" status and identify and complete Customer (revenue) Contract Amendments which are still in a "Pending" status.	Ongoing	5
5	Resolve Over-the-Limit (OLT) transactions.	Ongoing	6
6	Identify and resolve errors in revenue recognition.	Ongoing	7
7	Identify and resolve indirect cost (F&A) errors (For automated IDC processing only).	Ongoing	9
8	Review projects that are not associated with a Customer Contract.	Ongoing	11
9	Determine if any abnormal situations exist or if Analysis Types have been used correctly in transactions	Ongoing	11
10	Identify project journals which have not been posted. This task is to be done every Friday through July 26 <sup>th</sup> and daily from Monday, July 29 <sup>th</sup> through August 8 <sup>th</sup> .	06/21-& Ongoing	14
11	Deadline for requesting changes: speedcharts, allocations, chartfields.	6/21	17
12	Evaluate transactions that have not yet been billed	6/21 & Ongoing	17
13	Reconcile grants/project related interunit (IU) revenue with billings.	due 6/21 (For IU billed through May 31)	20
14	Last day for travel expenditures related to Grants/Projects with June accounting dates to be submitted.	06/28	21
15	New fiscal year billing transactions begin. Two sets of temporary bills on TN_GRO3; one with a 2019 State Year accounting dates and one with 2020.	07/01	21
16	Last day for the creation and processing of Prepaids associated to Customer/Contracts for deposits received in June or before.	07/11	21
17	Edison sub-modules closed for FY19 except the Customer Contract Module (revenue recognition) and automated F&A (Indirect Cost) processing	07/11	21

TASK	ACTION	WHE	PAGE
18	Evaluate and take action to resolve project/grant related journals in the system which have not been posted for FY19 due to budget errors and missing approvals	7/26	21
19	Dates for Accrued liability (LA) journals with Projects; Entry deadline (7/26); Agency Approval deadline (7/29); Accounts Approval deadline (8/1)	7/26	21
20	IU Entry deadline by creating Agency (7/30); Entry deadline by secondary Agency (8/1); Approvals by both Agencies (8/2)	7/30-8/1-8/2	22
21	Dates for accounts receivable (RA) journal vouchers against accrued liabilities with projects; Entry deadline (7/26); Agency Approval deadline (8/6); Accounts approval deadline (8/8)	8/3	22
22	Last day to enter miscellaneous JV/AG/EX journals to correct an FY19 Project/Grant transaction.	8/2	22
23	Repeat #13 Reconcile Grants/Project related interunit (IU) revenue with billings through June 30.	8/2	23
24	Perform Deferred/Advanced revenue analysis.	8/2	23
25	Analyze Contra - grant related accounts for state year-end balancing and clear all errors on F&A (Indirect Cost) processing and INKIND Activity processing.	8/2	25
26	Last day of agency approval for miscellaneous JV/AG/EX journals to correct a FY19 project/grants transaction	8/5	26
27	Last day for approvals by Division of Accounts for miscellaneous JV/EX journal to correct a FY19 project/grants transaction.	8/7	26
28	All interest on Deferred/Advanced Revenue accounts should be posted & conversion (type) Prepaids should be added to the Customer (Revenue) Contract(s) and processed.	8/8	26
29	Customer (Revenue) Contract Module closed for FY19 (revenue recognition for FY19 will NOT occur after this date).	8/8	26
30	F&A (Indirect Cost) automated processing for FY19 closed (stops processing for FY19).	8/8	26
31	Last day for temporary bills on TN_GR03 with FY 2019 accounting dates.	8/9	26
32	Evaluate miscellaneous JV/AG/EX journals for FY19 project/grant transactions that were not approved and delete the journals.	8/12	26
33	Create a "no Project " JV to adjust for the Utilization (reduction of Deferred/Advanced) of zero dollar billings for FY19 with billed dates in FY20	8/12	27
34	Submit Schedule of Expenditures of Federal Awards (SEFA) and SEFA Supplemental (SIS) to Division of Accounts.	9/11 & 9/18	27
	Extra Notes on Speedcharts/Task Profiles relating to Grant Projects.	Ongoing	32

**Task 1: Ongoing - Analyze and take action to close and/or complete Grant Open Items in Accounts Receivable with dates prior to June.**

- 1) Run query **TN\_AR18C\_ALL\_OPEN\_ITEMS\_FD\_SC** with current date and/or 6/30 date
  - A) Use the results of the query to analyze and resolve items with an accounting date that is more than thirty days old.
  - B) Research by using **TN\_GR05\_BLD\_TRANS\_BY\_INVOICE** which returns source transactions for each invoice item needing to be addressed. If the grant is closed or no more federal dollars exist, the query can be used to obtain transaction details of the open item in order to reallocate to another project or funding source.
  - C) Look for offsetting debit and credit invoice items which should be closed using maintenance worksheets.
  - D) Analyze other receivables along with grant receivables. **TN\_AR04\_MISC\_DEPOSIT** query can be used to determine if deposits have been recorded incorrectly as a direct journal as opposed to being deposited and applied to open items.
  - E) Ensure all deposits have been taken to the bank and recorded.
  - F) **TN\_CM51\_END\_BALANCE** query can be used to reconcile the ACH run to the deposits.
  - G) Ensure that an "on account" item does not exist to close an open invoice item.
  - H) **TN\_AR18C\_ALL\_OPEN\_ITEMS\_FD\_SC** query should be run on a monthly basis during the year or weekly basis at year end to review and monitor accounts receivable that have been billed.

**Task 2: Ongoing - Analyze and take action to close any Open On Account Items in Accounts Receivable with dates prior to June.**

On-Account (OA) items result when a deposit is not applied to an invoice. These funds are recorded to a generic deferred revenue account (35000700) rather than applied to the accounts receivable account (120000001). The deposit has been recorded to a specific "Customer/Sponsor" and needs to be resolved.

The **TN\_AR18B\_OPEN\_OA\_ITEMS\_GL\_BAL** query returns the source of the On-Account Items. If the source is GL, the Item ID is the journal number. If the source is AR, the Item ID is the On-Account Item recorded in Accounts Receivable.

- A) Division of Accounts does not recommend deposits be put "on-account" (recorded to the generic deferred revenue account) for grant funds.
- B) All open OA deposit items should be closed within fourteen (14) days of the accounting date. A maintenance worksheet should be used to net the credits against the open invoice items.
- C) Prior to netting any OA credits with open invoices, the **TN\_GR05\_BLD\_TRANS\_BY\_INVOICE** query should be used to validate that the **accounting dates** of the source transactions are from either the **same fiscal year** or a **prior fiscal year** of the OA deposit they offset. \*\*\* This is applicable only when crossing state years at year-end.
- D) Enter a maintenance worksheet within the current fiscal year following guidelines in the Edison AR. Be sure to change the "Accounting Date" to 06/30/2019.
- E) Sufficient documentation should be attached to the OA (On Account) credits. Information provided should include the source of the funds, date of receipt of funds, and reason the amounts were put on the customer's account.
- F) Analyze this account, 35000700, on a monthly basis during the year and on a weekly basis at year end.

### Task 3: Ongoing - Reconcile AR Account 12000001 Trial Balance amount to Open Invoice Items for current date

Notes on addressing this task:

- The timing of this task is extremely important. It is highly recommended this task be executed first thing in the morning and no processing take place in AR and Billing until all queries have been completed.
  - AR or BI journals should be posted and journals generated to the GL – all AR/BI queries used for month-end closing need to be run.
  - Single Action job (TBIJOB3) from the previous day needs to be completely processed before the nightly Edison (AR, BI, and GL) jobs begin processing (at 5:00 PM Central time).
  - The AR\_UPDATE process should not be ran by the agency until all queries related to this task are done.
  - If regular JV/AG/EX journals have been created using this account, these transaction types need to be analyzed if a reconciling difference exists.
  - Prior state year has closed and balances have rolled. Period “0” is the ending balance rolled forward from previous state year(s). The current state year’s activity is in the numbered periods 1 to 12 in the above example. If the prior state year has not closed, this query should be run for the current year and previous year. (No period 0 balance would indicate that prior year activity has not been closed.)
- A) Run query **TN\_GLO48\_TRIAL\_BALANCE\_ACCT**. The balance in account 12000001 needs to be reconciled to the business unit’s open items. An open item is an invoice on which funds have not been received and payment has not been applied and/or closed. Use pivot table functionality and ignore the project information in the results of the query.
  - B) Run query **TN\_AR18C\_ALL\_OPEN\_ITEMS\_FD\_SC** (recommend using the ending accounting date of the current month). This query should be used if agency has other than “Grant” billings.
  - C) **TN\_AR18\_ALL\_OPEN\_GRANT\_ITEMS** query can also be used. Use pivot table functionality and sort the query results by Customer number or name then by Contract. This query should be used if agency only has Grant billings.
  - D) Run the **TN\_AR21\_ACCOUNT\_ANALYSIS** query for Account 12000001 for each period past the period that one is trying to back into the results. To understand what the Data Source AR and BI represents – AR in this query represents Invoice Items closed, while BI represents new Invoice Items billed. Enter the amount of TN\_AR18C by Fund and the Grand Total from the TN\_AR21 query(s) from the accounting dates past the quarter end which provides the AR that has been closed and the new billing which has occurred to the current date. Reverse the Grand Total sign. This should provide the Accounts Receivable at the desired date.
  - E) Compare the Trial Balance to the Open Items returned by **TN\_AR18C\_ALL\_OPEN\_ITEMS\_FD\_SC** to determine the difference that must be reconciled.
  - F) The value returned should also equal the amount in FSCM>Accounts Receivable> Receivable Analysis> Aging> Aging by Chartfield Rpt (Report). If you have not been here, you will need to create a run control to be able to receive the results of the report (AR30006). The report will appear on the Administration tab of the Report Manager in a PDF file format, however it can be returned as an XML file.
  - G) The reconciliation should involve checking to make sure all open invoice items reconcile to the general ledger as well as ensuring the general ledger balance is reconciled with open invoice items in the AR module and any differences should be investigated for propriety. The AR30006 report will reflect all open invoice items and should be used to complete the reconciliation.

### Task 4: Ongoing - Identify and complete any Customer (revenue) Contracts/Grants in a “Pending” status or any Customer (revenue) Contract Amendments in a “Pending” status.

Customer (revenue) Contracts will not bill or recognize revenue unless their status is “Active.” All steps should be taken to ensure that all Customer (revenue) Contracts are set up to allow expenditures to occur, revenue to be recognized, and billing to occur.

- 1) Run query **TN\_GR22\_CONTRACTS\_PENDING** to identify all projects related to a pending contract.
- 2) If this query returns results, this means the following tasks should be completed:
  - a) Finish setting up the contract information
  - b) Finish setting up the bill plan information
  - c) Finish setting up the rate set information
  - d) Make the contract active
  - e) Add the "Attributes" to the award profile
  - f) Attach documentation to the award profile
  - g) Make sure project budget has been finalized
  - h) Make sure appropriate project type has been entered (e.g. GRANT or Business Unit specific)
- 3) Run **TN\_PR101\_PROJECT\_COST\_DETAIL** for each project returned by **TN\_GR22\_CONTRACTS\_PENDING** to determine if any transactions occurred while the contract/grant(s) were pending.
- 4) Even if the query does not return results, Commitment Control should still be checked for these projects. Navigate to FSCM>Commitment Control> Review Budget Activities> Budgets Overview and review.
- 5) Run **TN\_GR40\_PENDING\_AMENDMENTS** to identify all Customer (revenue) Contracts which have a Contract amendment which is still in a pending status.
- 6) Complete the Customer (revenue) Contract amendment.
- 7) If expenditure transactions have occurred or currently remain in an OLT (Over the Contract Billing Limit), the agency would need to notify the Edison Help Desk requesting that the Grant/Projects team run "PC\_PRICING." Provide the following information: the BU, Project ID and accounting date range in order to run this process.

#### **Task 5: Ongoing - Identify and resolve any Over-the-Limit (OLT) transactions.**

Transactions that are OLT will not generate a bill or recognize revenue. If the transactions are **not** eligible for billing, they should be reallocated to a different funding source. The transactions acquired from the **TN\_GR19\_OLT\_DETAIL** can be moved and still end up back in the OLT query.

Evaluate the cause of the OLT transactions and reallocate items that need to be re-distributed.

- 1) Run query **TN\_GR19\_OLT\_CHECK**. (It is recommended to run this query weekly.)
- 2) If this query returns results, one of the four actions must be taken:
  - a) Determine if the Federal grant allows the billing limit to be increased. If the limit can be increased, process a contract amendment (follow directions in Grant Manual online Section 3.2) and request via email the Edison/Financials Grant Team to run the "PC\_PRICING" process. The BU, Project ID, and accounting dates should be provided.
  - b) Determine if expenditure transactions need to be reallocated to a different grant/project.
    - i) Run query **TN\_GR19A\_OLT\_DETAIL** to get detailed transactions of the OLT amount.
    - ii) Use the details from **TN\_GR19A\_OLT\_DETAIL** to create the GL journal voucher to move the expenditures to the new grant/project. The **AG Source type journal** should be used since the reallocation journal lines would net to zero by BU, Fund, Account, and the first five digits of the Department ID, and the journal would process quickly.
  - c) Determine if the expenditure transactions need to be moved to state expenditures.
    - i) Run **TN\_GR19A\_OLT\_DETAIL** to get detailed transactions of the OLT amount.

- ii) Use the details of query **TN\_GR19A\_OLT\_DETAIL** to create the GL journal voucher to move the expenditures to the "State" activity. Use analysis type of CGE for State Activity items (debits) and analysis type of GLE for Federal Activity items (credits). This would credit existing OLT transactions with analysis type "GLE" and debit the same chartfield string changing the activity to "State" with analysis type "CGE".
- d) Determine if the transactions need to be moved to state expenditures with no project information.
  - i) Run query **TN\_GR19A\_OLT\_DETAIL** to get detailed transactions of the OLT amount.
  - ii) Use the details of query **TN\_GR19A\_OLT\_DETAIL** to create an AG journal voucher to credit OLT transactions, with analysis type of "GLE", and debit the same chartfield string but with NO project information or analysis type.

**TN\_GR19\_OLT\_CHECK** query should be run weekly and the results promptly addressed! Not adjusting OLT transactions WILL cause a difference in expenditures and revenue for specific period(s) and for state year(s) as well as creating differences in SEFA reporting.

Remember, one can only increase a Customer (revenue) Contract to the granted (funded/awarded) amount!

## **Task 6: Ongoing - Identify and resolve errors in revenue recognition.**

### Overview of Task 6:

Step 1: Identify Customer Contracts which have revenue recognized to a wrong activity. Create new grant/projects to move expenditures. Analyze the results and make corrections with journals as needed.

Step 2: Resolve other errors in revenue recognition: Identify and resolve revenue not recorded to a CN Journal.

Step 3: Recognize revenue and expenditures in the same year to avoid improper SEFA reporting.

### Details of Task 6:

Errors in revenue recognition occur if the "Rate Set" on the contract/grant is not changed when transactions are priced but could or could not have been billed.

- **Query TN\_GR24A\_REV\_WRONG\_ACTIVITY** returns values in which revenue has been recognized on the following Activities: DEFAULT, DONATIONS, INKIND, PROGRAMINC, STATE, STATEOTHER, OTHERSTATE, INTERFED, INTERMATCH, NONGOV, and LUSTTRUST. Federal revenue, 68001000, should not normally be recognized for these activities.
  - This query will also help to identify by Project ID and Customer (revenue) Contract the amount of program income which has reduced the billing (these numbers would be debit amounts instead of the normal credit transaction which is revenue recognition). This will assist with the reconciliation of the SEFA to the GL.
- 1) Run Query: **TN\_GR24A\_REV\_WRONG\_ACTIVITY** and identify Customer Contracts which have revenue recognized to a wrong activity. Create new grant/projects to move expenditures. Analyze the results and make corrections with journals as needed. Pay special attention if entries to the projects are crossing state years because the journal needed could require different accounting.

TN_GR24A_REV_WRONG-ACTIVITY		Ran In May for FY2019			
Sum of Amount					
PC Bus Unit	Contract	Project	Activity	Total	
31865	XIX-MAP19	TNMP1906587	STATE	\$0.00	
32701	ENFY18LDBSPAINT	ENFY18LDBSPAINT	PROGRAMINC	\$70,410.00	
32801	WILDLIFERES18	WRWILDLIFERES18	STATE	-\$242.64	
34101	FY2017EMPGAWARD	MITEMPG050F2017	STATE	\$0.00	
34501	HS00CCDFMN00A12	HS00CCDFMN00012	STATE	-\$264,903.18	
34501	HSCHSUPPORT18	HSCSE_F66_18	PROGRAMINC	\$2,425,708.84	
34501	HSCSE_F66_19	HSCSE_F66_19	PROGRAMINC	\$8,940,867.00	
34501	ILOB_F100_FFY19	HSILOB_F100_19	PROGRAMINC	\$49,024.98	
34501	OLD_BLIND_FFY19	HSILOB_19	PROGRAMINC	\$124,921.37	
34501	OLDER_BLIND_FY18	HSILOB_F100_18	PROGRAMINC	\$479,822.34	
34501	VRBASIC_FY18	HSBASIC_100_18	PROGRAMINC	\$209,473.02	
34501	VRBASIC_FY19	HSBASIC_100_19	PROGRAMINC	\$449,326.05	
34901	SFPLADMTHSO2019	SFPLADMTHSO2019	STATE	\$0.00	
34901	THSO 402 P&A 2018	SFPLADMTHSO2018	STATE	\$0.00	

#### Monitoring procedures for revenue recognition:

- By using the Project Entry template and checklist when entering new grants.
- Run **TN\_GR01\_GRANT\_PROJECT\_LIST** after creating new grants looking for mis-matched Rate Sets to Sponsors and Project Activity(s).
- Run **TN\_GR27\_RATE\_SET\_ERRORS** on a weekly basis or after the activation of new grants in Edison. This query will return an error value even if the Rate Set's begin date is different than the start date of the grant.
- Review **TN\_GR03** query daily for the "STATE" activity appearing (STATE activity should NOT appear on TN\_GR03) with any transactions unless one is trying to correct a previous transaction which improperly billed.
- Review **TN\_GL64\_REVENUE** query looking for 68001000 on projects with STATE activity.
- Review **TN\_GR\_A07\_REV\_NOT\_JOURNALED** query looking for revenue lines which have not been journal generated or created.

#### 2) Identify and resolve revenue which has not been recorded to a CN journal.

Query, **TN\_GR\_A07A\_REVENUE\_NOT\_CREATED**, also returns values on the PREPAID utilization where the reduction of the prepaids 35XXXXXX account has not been created due to a chartfield value related to the prepaid being inactivated. For assistance on clearing these, please contact the Grant Accounting Manager (Division of Accounts).

**Note:** The Utilization of Prepaids with the processing order of the nightly batches in Edison takes an extra day for the second CN journal or the Utilization journal to process since that journal takes the billed date of the zero dollar invoice. **TN\_GR\_A07A\_REVENUE\_NOT\_CREATED** will pull those UTL lines that have not processed. Following are examples of this situation but note the "An Type" as being UTL:

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
1	Unit	Project	Activity	An Type	Source Ty	Acct Date	Amount	GL Status	Trans Use	Sys Source	BI Distrib	Bill Dt	Invoice	Contract	Contr Stat	Contr Pro	Revenue Status	Rev Hold	Source Ar	Begin Date
2	31701	FAJAG15A	FEDERAL	UTL	68001	5/8/2019	\$ 22.10			BI Batch	Ignore	5/8/2019	942696	2015 JAG	ACTIVE	Active	In Progress	N	BLD	10/1/2014
3	31701	FAJAG16P	FEDERAL	UTL	68001	5/8/2019	\$ 8,767.08			BI Batch	Ignore	5/8/2019	942697	2016 JAG	ACTIVE	Active	In Progress	N	BLD	10/1/2015
4	31701	FAJAG16P	FEDERAL	UTL	68001	5/8/2019	\$ 11,443.72			BI Batch	Ignore	5/8/2019	942697	2016 JAG	ACTIVE	Active	In Progress	N	BLD	10/1/2015
5	31701	FAJAG16P	FEDERAL	UTL	68001	5/8/2019	\$ 9,578.73			BI Batch	Ignore	5/8/2019	942697	2016 JAG	ACTIVE	Active	In Progress	N	BLD	10/1/2015
6	31701	FAJAG16P	FEDERAL	UTL	68001	5/8/2019	\$ 5,561.12			BI Batch	Ignore	5/8/2019	942697	2016 JAG	ACTIVE	Active	In Progress	N	BLD	10/1/2015



- 3) It is important to understand the impact of revenue being recognized in a different year than expenditures.

Revenue recognized in a different year than expenditures can occur if:

- An “OLT” transaction existed in one state year and was not resolved within the same state year the OLT occurred.
- Expenditures were processed after the Customer Contract module was closed. (August 9<sup>th</sup>).
- Customer Contract was not moved to “active” status until after the Customer Contract module closed.

Run query **TN\_GR06X\_REV\_EXP\_IN\_DIFF\_YEAR**.

Following is an example of agency 40100, TDOT, viewed by using pivot table functionality which is normal for this to occur; for other agencies, it is not normal for this to occur.

Sum of Amount		REV Year	
PC Bus Unit	EXP Year		2019
40100	2012	\$	14,432.55
	2013	\$	28,928.15
	2014	\$	176,815.11
	2015	\$	414,257.65
	2016	\$	248,084.85
	2017	\$	1,447,724.65
	2018	\$	8,904,915.61
<b>Grand Total</b>			<b>\$ 11,235,158.57</b>

This step is important when reconciling the Schedule of Expenditures of Federal Awards (SEFA) query to the GL. It is critical to remember revenue recognized in a different year causes the SEFA query to pull incorrect data. The SEFA query pulls from “REVENUE RECOGNIZED” from the expenditures.

System generated revenue is not posted in an adjusting period (991, 992, etc.). The re-allocation of the expenditures may occur in the adjusting periods. The revenue, however, will be generated and recorded in period 12.

**Task 7: Ongoing - Identify and resolve indirect cost (F&A) errors. (For agencies using automated Indirect Cost (F&A) processing only).**

Automated indirect cost is produced by Edison using a batch process. If one SFA line item within the batch is in an error status, none of the SFA rows will be produced.

- 1) Run **TN\_GR28\_SFA\_COM\_CNTRL\_ERRS** query.

Unit	Project	Activity	Account	Fund	Sum BU Amount	Excpn Type	Description	Ledger Grp	Contract	CONTRACT_LINE	LIMIT_AMT_BIL
32801	WRE521SEC6COR18	FEDERAL	89040000	20001	\$ 1,157.28	E1	Exceeds Budget Tolerance	PRJ_OVR_PR	E521SEC6COORD18	1	\$ 135,000.00
32801	WRSW16BIODLND17	FEDERAL	89040000	20001	\$ 598.32	E1	Exceeds Budget Tolerance	PRJ_OVR_PR	SWG16BIODLND17	1	\$ 358,625.00
33701	LW760SCSEPP1819	FEDERAL	89040000	11000	\$ 223.52	E1	Exceeds Budget Tolerance	PRJ_OVR_PR	SCSEPPY2018	1	\$ 1,616,731.00

- 2) Run **TN\_GR29\_SFA\_INTERACTIVE** query.

Error Status	Description	Unit	Project	Activity	Anl Type	Assoc. DeptID	Account	Dept	Program	Fund	Location CF	IDC Amount	User Code	Stat	GL Unit	Trans Date
E	Error in Budget Checking	32801	WRE521SEC6COR18	FEDERAL	SFA		89040000	3280100051		20001	19009	\$ 943.62	765000	HRS	32801	3/26/2019
E	Error in Budget Checking	32801	WRE521SEC6COR18	FEDERAL	SFA		89040000	3280100051		20001	19009	\$ 106.83	765000	HRS	32801	3/26/2019
E	Error in Budget Checking	32801	WRE521SEC6COR18	FEDERAL	SFA		89040000	3280100051		20001	19009	\$ 106.83	765000	HRS	32801	3/26/2019
E	Error in Budget Checking	32801	WRSW16BIODLND17	FEDERAL	SFA		89040000	3280100051		20001	19009	\$ 598.32	769500	HRS	32801	5/9/2019
E	Error in Budget Checking	33701	LW760SCSEPP1819	FEDERAL	SFA		89040000	3371070000		11000	19122	\$ 122.25		HRS	33701	5/9/2019
E	Error in Budget Checking	33701	LW760SCSEPP1819	FEDERAL	SFA		89040000	3371070000		11000	19122	\$ 6.15		HRS	33701	5/9/2019
E	Error in Budget Checking	33701	LW760SCSEPP1819	FEDERAL	SFA		89040000	3371070000		11000	19122	\$ 23.07		HRS	33701	5/9/2019
E	Error in Budget Checking	33701	LW760SCSEPP1819	FEDERAL	SFA		89040000	3371070000		11000	19122	\$ 23.07		HRS	33701	5/9/2019

Screen shot continued:

Contract	Cntrct Line Num	Trans ID	Source Account	Source Dept	Source Fund	Source Location CF	Source User Code	Source Anl Type	Source Trans Date	Source Acctg Date	Source Amount	Source F&A Status
E521SEC6COORD18	1	319191580	70100001	3280100051	20001	19009	765000	SPY	2/28/2019	2/28/2019	\$ 2,969.22	N
E521SEC6COORD18	1	319191581	70105001	3280100051	20001	19009	765000	SPY	2/28/2019	2/28/2019	\$ 336.14	N
E521SEC6COORD18	1	319191582	70107001	3280100051	20001	19009	765000	SPY	2/28/2019	2/28/2019	\$ 336.14	N
SWG16BIODLND17	1	320227387	70100001	3280100051	20001	19009	769500	SPY	4/30/2019	4/30/2019	\$ 1,882.69	N
SCSEPPY2018	1	320228131	70100001	3371070000	11000	19122		SPY	4/30/2019	4/30/2019	\$ 851.89	N
SCSEPPY2018	1	320228132	70105001	3371070000	11000	19122		SPY	4/30/2019	4/30/2019	\$ 42.87	N
SCSEPPY2018	1	320228133	70106001	3371070000	11000	19122		SPY	4/30/2019	4/30/2019	\$ 160.75	N
SCSEPPY2018	1	320228134	70107001	3371070000	11000	19122		SPY	4/30/2019	4/30/2019	\$ 160.75	N

- a) **TN\_GR28\_SFA\_COM\_CNTRL\_ERRS** query returns summary amounts of SFA/Indirect cost errors while **TN\_GR29\_SFA\_INTERACTIVE** query returns the details by the various chart fields of the amounts that make up those errors and the source values attempting to create the indirect cost.
- b) Listing of possible errors could include the following:
- (i) E6 = Budget Date out of Bounds - The dates would need to be extended on the project, activity, grant, contract, & in commitment control. The summary error will list both the parent (PRJ\_OVR\_PR) and the child (PRJ\_FDS\_CH) ledger group.
  - (ii) E1 = Exceeds Budget Tolerance - The overall project budget limit has been reached. Determine if the budget can be increased or if the expenditures need to be reallocated.
  - (iii) AD = No Offset Associated Department - If a new department has been added to an agency/BU and it was not added to the F&A Institution configuration, this error would be returned. If this error appears, notify the Edison Financials Grant/Projects team via Edison Help Desk.
  - (iv) RF = Funded Rate Pct Not Found - This error would appear if a funded rate percentage is not defined on the Project Activity F&A Rate page. To correct, add Rate to the Project Activity.
  - (v) RI = Institution Rate Pct Not Found - This error would appear if an institution (BU) rate percentage is not defined on the Institution's F&A Rate page. To correct, file an Edison Help Desk ticket to add new effective dated F&A Rates to the Agency/Business Unit/Institution.

Following are the most common errors and ways to correct them:

- 1) E6 Error b(i): the date of the project would need to be extended in Commitment Control, if applicable (done by Edison GL with a Help Desk ticket).
- 2) E1 Error b(ii): option A - increase the project budget to allow for the F&A to process, if applicable, or option B - set the F&A from the Project ID's FEDERAL or billable Activity to a zero value on a date prior to the base expenditure transactions that are trying to produce the indirect cost.

If you have the base transactions (from which the indirect cost was produced) that are in OLT, F&A (IDC) budget errors are possible. Also, if base transactions are moved, the next time F&A is run, the system will automatically move the related IDC (indirect cost).

All F&A errors should all be cleared by August 8<sup>th</sup> when the Edison Grant's team will **STOP** the automated processing for Indirect Cost.

#### Task 8: Ongoing - Review and analyze projects that are not associated with a Customer Contract.

Review and analyze projects that are not associated with a Customer Contract to identify potential unbilled and unrecognized revenue.

Run either of the following queries:

- **TN\_GR22A\_PROJ\_NOT\_ON\_CONTRACT**
- **TN\_PR140\_PROJECT\_NOT\_CONTRACT**

1	PC BU	Project	Activity	Activity Type
2	34901	SFDISTRICT01	DEFAULT	UNKWN
3	34901	SFDISTRICT02	DEFAULT	UNKWN
4	34901	SFDISTRICT03	DEFAULT	UNKWN
5	34901	SFDISTRICT04	DEFAULT	UNKWN

- 1) Determine if it is just a reporting project, if so, it is valid to return on the query(s).
  - a. If transactions have been recorded against these projects, revenue has not been recognized and nothing has billed in the system. These are reporting only, and do NOT initiate a federal draw.
  - b. If costs need to be allocated to grant projects, run query **TN\_PR101\_PROJECT\_COST\_DETAIL** to get the details needed to enter a GL journal voucher to reallocate transactions.
  - c. If reallocations are done by the Edison Financials staff, the agency should check each month following the reallocations to make sure all values were reallocated.
- Old conversion projects may exist and not be on Customer (revenue) Contracts, but would only have been used to bring in legacy transactions for informational purposes only and may have an Activity or Project Status as "I" for inactive or "A" for Active. Following is an example of the **TN\_PR140\_PROJECT\_NOT\_CONTRACT** query:

PC BU	Project ID	Proj Statu	Proj Type	Proj Category	Activity ID	Activity Status	Activity Type
34901	SF3006DAREGNT07	A	GRANT		FEDERAL	A	FED
34901	SF3012MCSAPXX07	A	GRANT		FEDERAL	I	FED
34901	SFALCOHOLPATR09	A	GRANT		INTERDEPTMENTAL	A	STATE
34901	SFASA2000000005	A	GRANT		INTERDEPTMENTAL	A	STATE
34901	SFBRAKETESTER06	A	GRANT		FEDERAL	A	FED
34901	SFBRAKETESTER206	A	GRANT		FEDERAL	A	FED
34901	SFCADGRANTXXX04	A	GRANT		FEDERAL	A	FED
34901	SFCCPXXXXXXXXX09	A	GRANT		FEDERAL	I	FED
34901	SFCCPXXXXXXXXX09	A	GRANT		STATE	I	STATE

#### Task 9: Ongoing - Determine and resolve any abnormal situations which exist or if "analysis types" have been used incorrectly in transactions.

The "Activity" along with the "Analysis types" should identify the funding source.

- 1) Run the query **TN\_GR23\_ANL\_TYPE\_ABNORMAL** for the date range of the current state year. If nothing returns on the query, no abnormal situations exist. The ACCOUNTING\_DT that should be entered is the **first day** of the fiscal year, for FY19 would be 07/01/2018.

Following is an example of an analysis type of “GLR” (general ledger revenue) against an expenditure (70307000) account. This is an error and needs to be corrected with a GL journal voucher to change the analysis type from GLR to GLE (general ledger expenditure). However, make sure that this was not a correction of an earlier transaction since it is recommended to run the query for just one state year.

Sum of Sum Amount						An Type	Grand Total
Unit	Contract	Project	Activity	Account	GLR		
34501	HS00CACFP000A17	HS00CACFP000A17	FEDERAL	71307000	\$7,366.09		\$7,366.09
	HS00CACFPCILA17	HS00CACFPCILA17	FEDERAL	71307000	\$378.81		\$378.81
Grand Total						\$7,744.90	\$7,744.90

- 2) If the query returns results, the **TN\_GR23A\_JOURNAL\_INQUIRY** query should be run by Project ID with specific chartfield information to fix the mismatched situations or can be found by running query **TN\_PR101\_PROJECT\_COST\_DETAIL**.

Note: When an abnormality is corrected, the **TN\_GR23\_ANL\_TYPE\_ABNORMAL** query will no longer return the value since offsetting correction exists in Edison. However, if you wanted to see both sides to make sure the value has been changed, run **TN\_GR23A\_JOURNAL\_INQUIRY** for just that project ID for the overall time frame (when the first transaction occurred to the current date) to find the correcting journal ID. Below shows the correction AG journal reversing the GLR transaction line and entering the correct “GLE” analysis type.

- a. The combination of a STATE Activity and a GLE (general ledger billable expenditure) AN (analysis) type is invalid. For the invalid transactions, process a GL journal voucher and move the expenditure from the analysis type of GLE to a CGE (cost shared general ledger expenditure). If only changing the AN Type, an “AG” source journal can be used.

Example of STATE Activity(s) with incorrect AN Type of GLE – should be CGE:

Sum of Amo						An Type
Unit	Contract	Project	Activity	Acctg Date	GLE	
30227	CSAOCSTOPTRG18R	CSAOCSTOPTRG18R	STATE	9/26/2018	-\$1,693.60	
34501	HS00CCDFMN00A12	HS00CCDFMN00012	STATE	4/12/2019	\$264,903.18	

**Tip:** Always review the Project ID with all of the transactions, because the transaction could be crossing state years in the cleanup of the abnormal combination. See the following example:

Sum of Amount				An Type
Project	Activity	Acctg Date	GLE	
CSAOCSTOPTRG18R	STATE	6/29/2018	\$1,693.60	
		9/26/2018	-\$1,693.60	
Grand Total				\$0.00


- b. The combination of a Federal activity and a CGE (cost shared general ledger expenditure) analysis type is invalid. Process a GL journal voucher and move the CGE to GLE (general ledger billable expenditure) analysis type.

Example of FEDERAL Activity(s) with incorrect AN Type of CGE – should be GLE:

Sum of Amo						An Type
Unit	Project	Activity	Acctg Date	Journal ID	CGE	
32801	WRBIGKNOXVILL18	FEDERAL	10/17/2018	2979298	-\$24,964.68	

- c. The combination of a Rate Set that is FEDERAL "68001" and the activity is NONGOV usually indicates a mismatch. Federal revenue could be overstated. However, this specific example could be acceptable if an agency received Federal funds from a nongovernmental provider and the reporting of those funds were required to be reported on the Schedule of Expenditures of Federal Awards (SEFA).

Example of Rate set mismatched against the Activity (Federal 68001 Rate vs. Activity of NONGOV):



	A	B	C	D	E	F	G	H	I	J	K
	Unit	Contract	Line Num	Rate Set	Project	Activity	An Type	Account	Dept	Fund	Sum Amount
2	34101	NEXTEL PROJECT 2010	1	68001	MINEXTL100N2010	NONGOV	GLE	70302000	3410400100	11000	319.00
3	34101	NEXTEL PROJECT 2010	1	68001	MINEXTL100N2010	NONGOV	GLE	70302000	3410403100	11000	(159.50)

- d. For the purpose of the example above, it is assumed the Federal (68001) rate set on the Customer (revenue) Contract is incorrect. With this assumption, any activity other than "FEDERAL" would result in improperly recognized Federal revenue if any expenditure(s) occurred.

Do the following corrective measures:

Create a new grant through the proposal method with the correct rate set on the Customer (revenue) Contract & move with a GL journal or AG journal all the expenditures from the old Project ID/Customer (revenue) Contract to the new Project ID/Customer (revenue) Contract.

- e. Other abnormal situations that may return on this query would include the activity of PROGRAMINC. This could be a valid transaction if the agency is manually recording the program income. If the receipt of funds was originally recorded as 68080000 – Current Services with a Project ID and analysis type GLR, an adjusting entry is needed (see example below). The agency/business unit would need to re-allocate with a GL journal voucher the related revenue which should be affected by the program income being received.

Valid Program Income revenue accounts are below:

Account	Description
68030001	Counties-Program Income
68050001	Cities-Program Income
68060001	Non-Gov-Program Income
68080005	Current Services-Program Income
68090002	Interdept-Program Income
68095002	Interdept_CU-Program Income

Following is an example of this reallocation GL journal entry if Program Income had been recorded when received as "Current Services/68080000" incorrectly.

BU	Fund	Dept	Account	Location CF	PC BU	Project ID	Activity	AN Type	Amount	Description
31865	11000	3186501003	68080000	19000	31865	TNXXXXX	FEDERAL	GLR	\$ 50.00	Reallocation of Program Income Exp
31865	11000	3186501003	68080005	19000	31865	TNXXXXX	PROGRAMINC	GLR	\$ (50.00)	Reallocation of Program Income Exp

If the automated program income method is being used (certain configuration is required in order to use this functionality), no reallocation journal is needed.

Note: Program income will be a difference in the amounts for revenue to expenditures only when using the automated process for program income.

- f. Verify that any other abnormal combinations are valid documenting your research and attaching it to the Award profile.

**Task 10: 06/21 - Identify Project-related journals which have not posted (If a Journal has not posted, the results of the subsequent Tasks/queries may be misleading)**

**This task needs to be done EVERY Friday through July 26<sup>th</sup> and daily beginning Monday, July 29<sup>th</sup> through Friday, August 2<sup>nd</sup>, the last day to enter Grant/Project journal entries. Also recommend doing this task every morning through August 7<sup>th</sup> which is the last day for Division of Accounts to approve those journals.**

**Note: The last day to enter an AG/JV/EX journal involving projects is Friday, August 3rd!**

- 1) Run query: **TN\_GR20A\_JRNL\_NOT\_POST\_GR**

Un	Journal	Date	Account	Dept	Progra	Fund	Location	PC Bus	Project	Activit	An Typ	Sum Amount	Status	Budget	N=Nor	Source	Sys Sol	Year	Period
31625	3146219	5/6/2019	70310000	3162560000		11000	19000					\$ (2,415.44)	V	V	G	JV	PNL	2019	11
31625	3146219	5/6/2019	70310000	3162563000	630300	11000	19000					\$ 282.96	V	V	G	JV	PNL	2019	11
31625	3146219	5/6/2019	70310000	3162563000	630400	11000	19000					\$ 1,568.12	V	V	G	JV	PNL	2019	11
31625	3146219	5/6/2019	70310000	3162563000	630600	11000	19000					\$ 281.40	V	V	G	JV	PNL	2019	11
31625	3146219	5/6/2019	70310000	3162563000	630800	11000	19000					\$ 282.96	V	V	G	JV	PNL	2019	11
31625	3146263	5/6/2019	70899000	3162530000	630800	11000	19000					\$ (210.00)	V	V	G	JV	PNL	2019	11
31625	3146263	5/6/2019	70899000	3162563000	630800	11000	19000					\$ 210.00	V	V	G	JV	PNL	2019	11
31625	3150492	5/9/2019	71304000	3162522000	225100	11000	19000	31625	ACLSUNDERSERVED	FEDERAL	GLE	\$ -	V	E	N	AG	PNL	2019	11
31625	3150492	5/9/2019	71304000	3162528000		11000	19000					\$ -	V	E	N	AG	PNL	2019	11

- 2) Make sure date prompts include **all** open period dates.
- 3) Determine why the journals listed are not posted.

The example above shows some of these as Valid in budget checking status, while other journals are "E" for budget errors. If the budget status is "N," the journal has not been budget checked.

Journal processing statuses include:

- "N" which means the journal is awaiting agency approvals.
- "G" represents the journal is in a "Pending" status.
- "P" represents the journal has been approved to post.
- "E" represents the journal contains an error and needs to be resolved.

Errors on Journals can also be found by running query **TN\_GL13\_BUDGET\_EXCEPTIONS**. For Project ID related errors, filter Budget Period to show "ALL and "2019."

Init	Journal ID	Date	Ledger Grp	Excpn Type	Project	Account
31625	3150492	5/9/2019	PRJ_FDS_CH	Budget Date out of Bounds	AC15UNDERSERVED	71300
			PRJ_OVR_PR	Budget Date out of Bounds	AC15UNDERSERVED	(blank)
34301	HL00000904	5/10/2019	PRJ_OVR_PR	Exceeds Budget Tolerance	HLR69QHCTNCAR19	(blank)
	HL00000906	5/10/2019	PRJ_OVR_PR	Exceeds Budget Tolerance	HLR69QHCTNCAR19	(blank)
	HL00000908	5/10/2019	PRJ_OVR_PR	Exceeds Budget Tolerance	HLR69QHCTNCAR19	(blank)
	HL00000913	5/10/2019	PRJ_FDS_CH	Budget Date out of Bounds	HL2TTOBAC5F0017	70300
			PRJ_OVR_PR	Budget Date out of Bounds	HL2TTOBAC5F0017	(blank)
34901	CN03150892	4/18/2019	ALLOTREV	No Budget Exists	(blank)	68001

- Other budget errors could result from a budget item not existing on the grant/project budget. If the budget error is "No Budget Exists" for a specific budget item, like 72500/Professional Services State, on the Ledger Group PRJ\_FDS\_CH (the budget item level of the project) one could add this budget item to the grant project budget, providing it is an allowable cost to the grant. Even if the needed budget item was added to the project budget and finalized, the journal would still fail budget checking if the Project Accounting Date is not changed to prior to the transaction accounting date.
- If the budget error is "No Budget Exists" on the PRJ\_OVR\_PR (the overall budget for the Project ID) the Grant Project budget has not been sent to Commitment Control and would need to be finalized which sends the values to the Commitment Control tables.
- There could also be a budget error on the overall, PRJ\_OVR\_PR ledger group of the Project ID. The additional budget error is "Exceeds budget tolerance." The Project budget errors (No Budget Exists or Exceeds Budget Tolerance) can be corrected by the agency/business unit by increasing the project budget, *if allowable*, or reallocating expenditures.
- Budget error, "Date out of Bounds," could be corrected by filing an Edison Help Desk ticket to extend the Project ID end date, provided the extended date is within the Period of Performance.

Following is an example of a Project ID having a budget error on the object code/budget item and what would need to occur:

Add the budget item to the Budget Detail:

#### Budget Detail

Project FA16ESHP      2016 AC COMP FIXED GRANT - 100

Budget Period 1      Begin Date 08/01/2016      End Date 07/31/2020      [Finalize](#)      [Process Monitor](#)

**Project Budget Summary**

Cost Share Direct \$0.00      Currency USD      Total Budget \$1,547,018.00

Sponsor Budget \$1,547,018.00      Security Status None

**Budget Amounts for Period**      Personalize | Find | View All | |      First 1-3 of 3 Last

Budget Item	Fund	Department	Account	Location CF	Activity	Analysis Type	Amount
GRANTS	11000	31711	71300	19000	FEDERAL	BUD	991,698.00
GRANTS	11000	31711	71300	19000	FEDERAL	BUD	555,320.00
PROF_SRVC_STATE	11000	31711	72500	19000	FEDERAL	BUD	0.00

Note: The general ledger journal error in this example has a date of 5/31/2018.



GL Journal Exceptions | Line Exceptions

Business Unit 31701 Journal ID 0002855387 Journal Date 05/31/2018

\*Exception Type Error ☐ Override Transaction ☐ More Budgets Exist

Maximum Rows 100

Search Advanced Budget Criteria

**Budgets with Exceptions** Personalize | Find | View All | | | | |

	Details	Business Unit	Ledger Group	Exception	More Detail	Override Budget	Transfer	Fund	Account	PC Bus Unit	Project	Activity
1		31701	PRJ_OVR_PR	Exceeds Budget Tolerance	More Detail	<input type="checkbox"/>	Go To ...	11000			FASTOP15A	
2		31701	PRJ_FDS_CH	No Budget Exists	More Detail	<input type="checkbox"/>	Go To ...	11000	72500	31701	FA16ESHP	FEDERAL

Click on the Project Detail tab/page and scroll over to the Accounting Date and change it to a date prior to the general ledger journal date before finalizing.

### Budget Detail

Project FA16ESHP 2016 AC COMP FIXED GRANT - 100

Budget Period 1 Begin Date 08/01/2016 End Date 07/31/2020 **Finalize** Process Monitor

**Project Budget Summary**

Cost Share Direct \$0.00 Currency USD Total Budget \$1,547,018.00

Sponsor Budget \$1,547,018.00 Security Status None

**Budget Amounts for Period** Personalize | Find | View All | | | | | First 1-3 of 3 Last

General | **Project Detail** | Commitment Control Detail | Grants Detail |

Budget Item	Fund	Department	Account	Location CF	Activity	Analysis Type	Accounting Date
GRANTS	11000	31711	71300	19000	FEDERAL	BUD	06/30/2017
GRANTS	11000	31711	71300	19000	FEDERAL	BUD	06/17/2016
PROF_SRVC_STATE	11000	31711	72500	19000	FEDERAL	BUD	05/26/2018

**Need to change Accounting Date to a date prior to Journal date**

- Following is an example of a budget error on Journal 0003153004. The journal is in budget error because the journal "Exceeds Budget Tolerance" on the "ALOTCAT\_PR".

This is an allotment error:

- Account 1 (above the line expenditures) and Account 2 (below the line expenditures - all other expenditures) can only be corrected by budget personnel. These errors are on allotment/department 34917 and Account 2 (below the line expenditures). The Agency's budget individual would need to review the current state year's activity and address with F&A Budget for an adjustment.



GL Journal Exceptions

Line Exceptions

Business Unit

34901

Journal ID

0003153004

Journal Date

05/13/2019

\*Exception Type

Error

Maximum Rows

100

Search

Override Transaction

☐

More Budgets Exist

☐

Advanced Budget Criteria

Budgets with Exceptions

1-1 of 1

	Details	Business Unit	Ledger Group	Exception ^	More Detail	Override Budget	Transfer	Fund	Dept ^	Account	Budget Period
1		34901	ALOTCAT_PR	Exceeds Budget Tolerance	More Detail	<input type="checkbox"/>	Go To ...	11000	34917	2	2019

- 4) Before proceeding, ensure that all journals affecting projects are posted.
- 5) Ensure auto-reversing journals processed for year-end post in the next state fiscal year and no journals fail to post due to budget errors.

If the auto-reversing journal does not post due to a project budget error, the agency/business unit should contact the General Ledger section (Division of Accounts) for assistance.

#### Task 11: 06/21 – Deadline for requesting changes:

- 1) For new speedcharts for FY19 that must be completed by July 1<sup>st</sup>.
- 2) Requests to Edison for iNovah allocations for FY19.
- 3) Requests to Edison to change existing allocations to a different speedchart.
- 4) Requests for new FY19 chartfields to be established by July 1<sup>st</sup>.

#### Task 12: 06/21 & ongoing – Evaluate transactions that have not billed

- 1) Run query **TN\_GR20\_UNBILLED\_TRANS\_DETAILS**.
- 2) Analyze the **TN\_GR20\_UNBILLED\_TRANS\_DETAILS** by referencing the following:
  - a) Billing Anal Type of Priced Row
    - i) BIL = can be billed
    - ii) OLT = over the billing limit & will not bill (these have to be resolved)
    - iii) DEF = deferred – this query gives one the date on which the individual line has been deferred to and the date it will appear on the TN\_GR03 query
  - b) Billing Status
    - i) Priced = ready to send to billing
    - ii) Billing Worksheet = in billing and could be a temp bill or an invoice
    - iii) Ignore = will not be billed
    - iv) Unbillable/Nonbillable = not current billable (may be temporary)
    - v) S = in process

- c) Contract Process Status
- Must be in "Active" to bill
- d) System Source of Original transaction
- AP Batch = Accounts Payable
  - Batch Time & Labor = Payroll
  - EX Batch = Uploaded Journal
  - GL Batch = General Ledger
  - GM Batch = Grants F&A (Indirect Cost)
  - PC Online Entry Panel = direct entry in Project costing (generally adjusting entries only done by Edison)
- e) GL Distribution Status of Revenue Recognition
- C** = Revenue processing has not yet occurred
  - Generated** = Revenue accounting lines have been created but not yet posted to GL
  - Distributed** = Revenue has been recognized and posted to GL
  - Ignored** = Revenue will not be recognized
  - None** = Revenue has not been recognized
  - S** = Revenue is in process
- 3) A pivot table should be used to analyze this query.
- a) Having "Contract," "Contract Status," and "Contr Proc Stat (Processing Status)" as the row labels in the pivot table is recommended. This view will show whether Customer (revenue) Contracts are "Active" – any status other than "Active" will not bill or recognize revenue.

Contract	Contr Status	Contr Proc Stat
DPTDS2018	ACTIVE	Active
OCDEF2018	ACTIVE	Active
TDOS-USTOP18	ACTIVE	Active

- 4) Modify or create a new pivot table to analyze the Billing Status by putting "Project ID" as the row labels, "Billing Status" as column label and amount as the " $\Sigma$  sum" value. The Billing Worksheet amounts should equal the value on **TN\_GR03\_BILLING\_DETAIL** query for that particular day by project ID. If they do not, proceed to #5.

Contract	Contr Status	Contr Proc Stat	Billing Worksheet	Priced	Unbillable/Non-billable	Grand Total
ADTDHACCESS	ACTIVE	Active	\$1,411.73			\$1,411.73
DOCJVOCA20	ACTIVE	Active	\$9,257.74			\$9,257.74
FALLPREVENT	ACTIVE	Active		\$0.00		\$0.00
IIICTCADADM18	ACTIVE	Active	\$3,241.13		\$33,582.18	\$36,823.31
LIFESPANRESP18	ACTIVE	Active			\$674.10	\$674.10
MIPPAMISH19	ACTIVE	Active	\$1,330.03			\$1,330.03
SAIL	ACTIVE	Active			\$1,260.70	\$1,260.70
SHIP20	ACTIVE	Active	\$8,167.92		\$8,196.65	\$16,364.57
			\$23,408.55	\$0.00	\$43,713.63	\$67,122.18

- 5) If your Billing Worksheet does not equal the value on **TN\_GR03\_BILLING\_DETAIL** query for that particular day, change the pivot table to add the "Acctg Date" as a row label. Use the filter to see the "Priced" and add the "Billing An (analysis) Type" in the column label. What is priced but in a BIL state should equal the results of the **TN\_GR03\_BILLING\_DETAIL** query for that particular accounting date. If one has something that is "Priced" in a BIL state but not on the Billing Worksheet and not in OLT, the PRICING process probably needs to be run on

those transactions. Another reason for a difference could be a result of a future dated transaction being priced, but not eligible to process on the TN\_GR03 query. Call the Edison Help Desk 615-741-4357 to request the FSCM/Grants/Projects team to run pricing, if applicable. Provide the BU, Project ID, and "Acctg (Accounting) Date" range (from and to dates). Task #5 should be referenced to address OLT's.

				Billing An Type
				OLT
Contract	Project ID	Activity ID	Acctg Date	Priced
ENHAZWASTEY19	ENHAZWASTEY19	FEDERAL	3/31/2019	\$56,089.34
			4/12/2019	\$1,423.16
			4/15/2019	\$14,350.52
			4/22/2019	\$204.41
			4/26/2019	\$310.50
			4/29/2019	\$3,593.78
			4/30/2019	\$5,119.84
			5/10/2019	\$311.45
ENUSTPREVNFY19	ENUSTPREVNFY19	FEDERAL	4/26/2019	\$354.49
				<b>\$81,757.49</b>

6) Modify or create a new pivot table with "Project ID" as row label and in the column label "Rev Recog (recognition) Status" and amount remains in the "Σ sum" field. The Rev Recog Statuses are described below.

- i) C = Revenue processing has not yet occurred – this would result from a Customer (revenue) Contract not being made active or from having an OLT transaction in billing.
- ii) Generated = Revenue accounting lines have been created but not yet posted to GL – this could result from a CN journal having a budget error and not posted.
- iii) Distributed = Revenue has been recognized and posted to GL
- iv) Ignored = Revenue will not be recognized – this would result from a Customer (revenue) Contract's processing status being changed to cancelled or superseded or would be due to an Interdepartmental Project ID and Customer (revenue) Contract where revenue is not recognized until the IU journal is done
- v) None = Revenue has not been recognized
- vi) S = Revenue is in process

				Rev Recog Status				
Contract	Project ID	Activity ID	Distributed	Generated	Ignored	To be processed	Grand Total	
16AV	CSACCESSVISIT16	INTERFED			\$1,301.40		\$1,301.40	
CIPTRAIN11	CSCIPTRAINING11	FEDERAL				\$0.00	\$0.00	
CSAOCSTOPJHT19	CSAOCSTOPJHT19	INTERFED			\$3,778.92		\$3,778.92	
CSCIPDATA18	CSCIPDATA18	FEDERAL	\$1,087.50				\$1,087.50	
CSCIPTRAINING18C	CSCIPTRAINING18	FEDERAL	\$715.44				\$715.44	
CSMAGISTRATESVC19	CSMAGISTRATESVC	INTERFED			\$3,755.45		\$3,755.45	
CSTECHFOSTREV18	CSTECHASSTFOSTR	INTERMATCH			\$373.48		\$373.48	

**Note:** If an agency/business unit has deferred on the line level of the billing, which is not recommended by the Division of Accounts, the Bill Date on the **TN\_GR20\_UNBILLED\_TRANS\_DETAILS** query identifies the deferred date on the existing "DEF" analysis types. The transactions which are in a DEF status will return to the TN\_GR03 query after the "DEF Bill Date."

Sum of Transactio				Billing An Type
Business Unit	Contract	Acctg Date	Bill Date	DEF
34101	SSEBWIPP	4/1/2019	5/9/2019	\$240.85
		4/15/2019	5/9/2019	\$390.00
<b>Grand Total</b>				<b>\$630.85</b>

It is recommended to use **TN\_GR20\_UNBILLED\_TRANS\_DETAILS** query weekly.

### Identify transactions which have not priced.

- 1) Run Query: **TN\_GR\_A09\_EXP\_NOT\_PRICED**
- 2) When transactions are identified that have not priced – not appearing on TN\_GR20 Unbilled Transactions or TN\_GR03, notify the Grant Accounting Manager (Division of Accounts) along with filing an Edison Help Desk ticket to the Edison FSCM Projects/Grants team. These transactions would appear as expenditures on the TN\_PR101 or on a GL query but would not have made it to the TN\_GR03 or TN\_GR20 Unbilled Transaction query(s).

### **Task 13: 06/21 - For agencies having pass-through Grants (receive revenue from another state agency), reconcile project/grant related Interunit (IU) revenue with billing for IU billed through May 31.**

- 1) Run Query: **TN\_GR04\_INTERDEPT\_AR** for the first eleven months of the year.
- 2) Analyze the results of query **TN\_GR04\_INTERDEPT\_AR**.

This query summarizes the pass-through (from one state agency to another state agency) BLD transactions and the IUR transactions.

- i) For the contract/grants/projects that do NOT equal (BLD  $\neq$  IUR), validate all billings have been approved and processed through Single Action, and the IU journals were created to bill for those invoices. If the IU journals were not created, an IU journal must be entered.
- ii) If the invoice amount is not the amount you intend to bill on the IU journal, a correction GL journal voucher is needed to update the project/billing. (Note: GLR transactions will appear in the query results.)

Following is an example of results of query TN\_GR04\_INTEDEPT\_AR at a point in time when for BU/Agency 31601 the BLD = GLR + IUR:

Sum of Sum Amo		Analysis Type <input type="text"/>			
Business Unit <input type="text"/>	Contract (Grant) <input type="text"/>	BLD	GLR	IUR	Grand Total
<input checked="" type="checkbox"/> 31601	2019CASA	\$555,000.00		-\$555,000.00	\$0.00
	MHSAS-SOCAT18	\$147,686.09	\$40,933.85	-\$188,619.94	\$0.00
	MHSAS-SOCAT19	\$105,178.98	-\$40,933.85	-\$64,245.13	\$0.00
	TDH-BSB18	\$135,539.91		-\$135,539.91	\$0.00
	TDH-HOMEVISIT18	\$6,269.46		-\$6,269.46	\$0.00
	TDH-HOMEVISIT19	\$31,943.51		-\$31,943.51	\$0.00
	TDH-YCWC19	\$62,353.59		-\$62,353.59	\$0.00
<b>Grand Total</b>		<b>\$1,043,971.54</b>	<b>\$0.00</b>	<b>-\$1,043,971.54</b>	<b>\$0.00</b>

The **TN\_GR20\_JRNL\_NOT\_POST**, **TN\_PR202\_ALL\_TRANSACTIONS**, **TN\_GR05\_BLD\_TRANS\_BY\_CONTRACT**, or **TN\_PR101\_PROJECT\_COST\_DETAIL** queries could be used to locate differences. The Billing history could also be used. Navigation: FSCM> Customer Contracts> Create and Amend> General Information and enter BU and Contract/Grant and search. When the Customer (revenue) Contract is retrieved, click on Billing Plans hyperlink – click on B101 hyperlink - click on the History tab and click on the Billing tab and see invoices produced.

**The BLD should equal the IUR!**

**The SEFA Supplemental (SIS) values could be wrong if the BLD does not equal the IUR!**

**The SEFA Supplemental (SIS) query will not pick up values if the sponsor/customer is not a state agency even if the Rate Set is 68090 Interdepartmental and the Activity is INTERFED.**

**Exception:** If the agency had to correct a posted IU journal that included a 68090000 transaction with an incorrect chartfield value (e.g. wrong department, program, etc.) and used GLR analysis type on the correcting journal, the BLD amount would equal combined IUR and GLR values. See MHSAS-SOCAT18 and 19 in the above example where this occurred.

For the contract/grants/projects that do NOT equal (BLD  $\neq$  IUR), validate all billings have been approved and processed through Single Action, and the IU journals were created to bill for those invoices. If the IU journals were not created, an IU journal should be entered by the closing date (July 30th by creating agency and August 1st by second agency). Approval dates by both agencies is August 2<sup>nd</sup>.

Remember an IU journal cannot be entered for less than \$1,000.00.

**Task 14: 06/28 – Last day for all travel expenditures with accounting dates of June related to Grant/Projects to be submitted by employee or proxy.**

**Task 15: 07/01 – New state FY year begins.**

Separate billing transactions for state year-end will begin.

When reviewing TN\_GR03 each day after July 1st – no matter which version you use—there will be temporary bills by each contract if transactions exist in both state years; one with June transactional accounting dates and one with July transactional accounting dates,.

**IMPORTANT!! ALL PROJECT JOURNALS DONE IN ADJUSTMENT PERIODS (991 – 992 – 993 – 994, etc.) NEED TO BE DATED 6/30/2019!**

**Task 16: 07/11 – Last day for the Creation and Processing of Prepaids associated to Customer (revenue) Contracts for deposits received in June or before.**

Before the AR module closes, if you have a prepaid/advance at June 30<sup>th</sup> that has been collected and is associated to a Customer (revenue) Contract, it needs to be entered, billed and deposit recorded.

- Contact the Grant Accounting Manager (Division of Accounts) for assistance, if needed.

**Task 17: 07/11 – Edison submodules closed for FY19 except the Customer (revenue) Contract module (revenue recognition) and automated F&A (Indirect Cost) processing.**

**Note:** Revenue recognition for transactions in the adjusting periods is recognized in Period 12 not in the adjusting periods (991-992-993-994).

**Task 18: 07/26 – Repeat Task 10 - Evaluate and take action to resolve project/grant related journals in the system which have not been posted for FY19 looking for budget errors and missing approvals.**

**Task 19: Accrued Liability (source LA) Journal Dates:**

**07/26 –Last date for entry of Accrued Liability (source LA) journals**

**07/29 – Last date for agency approval of LA journals**

**08/01 - Last date for approval of LA journals by Division of Accounts General Ledger section**

- YAE is the analysis type on the expenditure line only when using Project Costing chartfields.
- Before the periods (1 & 2 or July & August) of FY2020 close, validate that the auto-reversing journals are posted and not in budget error status; if they are in budget error status, resolve these before month end close.
- Detailed directions for LA journals are provided by Division of Accounts Job Aids website.
- Revenue associated to the expenditures of an LA journal which was not auto-generated through the Edison revenue recognition process must be entered through an RA journal (see Task 21).

**Task 20: - Interdepartmental (IU) Journal Dates**

**07/30 – Last day for entry of IU journals by creating Agency**

**08/01 – Last day for entry and submission by secondary Agency on IU journals**

**08/02 – Approvals by creating agency and secondary agency on IU journals related to Projects**

When creating and submitting IU journals, remember at year end – the window is short between entry by creating agency, entry and review by secondary agency, and approvals by all. It is also helpful to begin the IU Header description with “Billing (agency’s five digit number)” and include the name and phone number of the creator of the IU journal.

**Task 21: Accounts Receivable (source RA) Journal against Accrued Liability Journal Dates**

**08/02 – Last day for entry of Grant related Accounts Receivable (RA) entries against Accrued Liability JV**

**08/06 – Last day of approval by Agency of Accounts Receivable (RA) entries against Accrued Liability JVs**

**08/08 – Last day of approval by Division of Accounts General Ledger of Accounts Receivable (RA) JVs**

- “YAR” transactions do not bill when using the Project Costing chart fields.
- Before July and August of FY2020 close, validate that the auto-reversing journals are posted and not in budget error status; if they are in budget error status, resolve these before month end close.
- If a customer account receivable has already been established through Edison Accounts Receivable module with an accounting date of June 30 or prior, it should not be recorded again through the year-end accounts receivable journal process.
- Detailed directions for RA journals are provided by Division of Accounts on Job Aids website.

**Task 22: 08/02 – Last day of entry of miscellaneous JV/AG/EX Journals to correct a previous FY19 transaction affecting Projects/Grants**

***No project related General Ledger journals (whether they are JV’s, AG’s, or EX’s) should be entered in Edison for state fiscal year 2019 after Friday, August 2, 2019!***

**Remember, there are approvals required by others, so be considerate of those needing to review and approve those project related journals and the short time involved.**

**Please do not enter a journal header with no meaningful chartfield information, just to say you have entered all journals.**

**Task 23: 08/02 - Repeat Task #13 – Reconcile grants/project related interunit (IU) revenue with billings with an accounting date through June 30th .**

**Task 24: 08/02 - Perform Deferred/Advanced Revenue analysis – the following steps relate to prepaid Deferred/Advanced revenue accounts associated with Customer (revenue) Contracts. This analysis will assist in creating the validations of account balances for Deferred/Advanced revenue on the Customer (revenue) Contract to the related prepaid accounts.**

- 1) Run the **TN\_GL048\_TRIAL\_BALANCE\_ACCT** query. This query provides the beginning period "0" which will give the ending balance rolled forward from prior year balance in the Deferred/Advanced Revenue accounts – (35XXXXXX). The beginning balance would be obtained from the trial balance with period "0" or the balance at the prior year-end. It is recommended to use the 35% (percent sign – wildcard) in the account field and only get the values you need.
- 2) Analyze the trial balance. Trial balance at Period 0 example – normal balance for Deferred/Advanced Revenue is a credit and any debit amounts could indicate error(s). Recommend filtering for just period "0."

Unit	Ledger	Fund	Dept	Account	Location CF	Program	User Code	Project	Year	Period	Sum Total Amt		
30501	ACTUALS	20037		35000109					2019	0	\$ (3,275,100.66)		
30501	ACTUALS	20037		35000109				SSSEC1010000004	2019	0	\$ 911,775.14		
30501	ACTUALS	20037	3051007501	35000109	19136				2019	0	\$ 35,766.73		
30501	ACTUALS	20037	3051007501	35000109	19136	7501			2019	0	\$ 1,008,056.46		
30501	ACTUALS	20037	3051007501	35000109	19136	7501		SSSEC1010000004	2019	0	\$ 282,315.92		
30501	ACTUALS	20037	3051007501	35000109	19136	7501	991004	SSSEC1010000004	2019	0	\$ (49,103.24)	\$ (1,086,289.65)	Period 0 Total
30501	ACTUALS	20037	3051007501	35000109	19136				2019	2	\$ (35,766.73)		
30501	ACTUALS	20037	3051007501	35000109	19136	7501			2019	2	\$ 35,766.73		
30501	ACTUALS	20037	3051007501	35000109	19136	7501			2019	4	\$ 241,470.34		
30501	ACTUALS	20037	3051007501	35000109	19136	7501			2019	5	\$ 37,572.01		
30501	ACTUALS	20037	3051007501	35000109	19136	7501			2019	7	\$ 70,234.00		
30501	ACTUALS	20037	3051007501	35000109	19136	7501	991004	SSSEC1010000004	2019	7	\$ (10,130.85)		
30501	ACTUALS	20037	3051007501	35000109	19136	7501	991004	SSSEC1010000004	2019	8	\$ (1,555.13)		
30501	ACTUALS	20037	3051007501	35000109	19136	7501			2019	9	\$ 71,591.24		
30501	ACTUALS	20037	3051007501	35000109	19136	7501	991004	SSSEC1010000004	2019	9	\$ (1,364.24)		
								<b>Subtotal for 35000109</b>			<b>\$ (678,472.28)</b>		
30501	ACTUALS	20037	3051007501	35000248	19136	7502			2019	1	\$ (7,565,418.00)		
30501	ACTUALS	20037	3051007501	35000248	19000	7502		SSHAVA101XMATCH	2019	7	\$ (73,458.05)		
30501	ACTUALS	20037	3051007501	35000248	19000	7502		SSHAVA101XMATCH	2019	8	\$ (15,168.87)		
30501	ACTUALS	20037	3051007501	35000248	19000	7502		SSHAVA101XMATCH	2019	9	\$ (13,948.05)		
								<b>Subtotal for 35000248</b>			<b>\$ (7,667,992.97)</b>		
30501	ACTUALS	20037		35000365					2019	0	\$ (31,705,065.30)		
30501	ACTUALS	20037		35000365				SSHAVA251MATH05	2019	0	\$ 3,779,460.08		
30501	ACTUALS	20037	3051007503	35000365	19136				2019	0	\$ 34.30		
30501	ACTUALS	20037	3051007503	35000365	19136	7503		SSHAVA251MATH05	2019	0	\$ 488,450.93		
30501	ACTUALS	20037	3051007503	35000365	19136	7505			2019	0	\$ 1,605,760.39		
30501	ACTUALS	20037	3051007503	35000365	19136	7505		SSHAVA251MATH05	2019	0	\$ (169,230.85)		
30501	ACTUALS	20037	3051007503	35000365	19136	7505	991005	SSHAVA251MATH05	2019	0	\$ (682,904.87)	\$ (26,683,495.32)	Period 0 Total
30501	ACTUALS	20037	3051007503	35000365	19136				2019	2	\$ (34.30)		
30501	ACTUALS	20037	3051007503	35000365	19136	7505			2019	2	\$ 34.30		
30501	ACTUALS	20037	3051007503	35000365	19136	7505			2019	4	\$ 58.20		
30501	ACTUALS	20037	3051007503	35000365	19136	7505			2019	5	\$ 20.18		
30501	ACTUALS	20037	3051007503	35000365	19136	7505			2019	7	\$ 70.98		
30501	ACTUALS	20037	3051007503	35000365	19136	7505	991005	SSHAVA251MATH05	2019	7	\$ (275,512.07)		
30501	ACTUALS	20037	3051007503	35000365	19136	7505	991005	SSHAVA251MATH05	2019	8	\$ (53,501.99)		
30501	ACTUALS	20037	3051007503	35000365	19136	7505			2019	9	\$ 370,584.19		
30501	ACTUALS	20037	3051007503	35000365	19136	7505	991005	SSHAVA251MATH05	2019	9	\$ (49,224.97)		
								<b>Subtotal for 35000365</b>			<b>\$ (26,691,000.80)</b>		



- 3) Run query **TN\_GL66\_LIABILITY\_ENTRIES\_PD**. This query returns to the agency all the liability entries for a given period. Run this query for each period once the period has closed to get the analysis of the monthly activity of the Deferred/Advanced revenue accounts.

Run the query for each period that has been closed and combine results into one spreadsheet.

- 4) Analyze the results of query **TN\_GL66\_LIABILITY\_ENTRIES\_PD**. The CN Journals are the revenue recognition and utilization of the prepaid Deferred/Advanced revenue accounts. The "AL" journals are the interest being allocated to the Deferred/Advanced revenue accounts. The AR and BI journals should net to zero because they would have produced zero dollar invoices unless an additional prepaid had been received during the year.

If one changes the pivot table to have the Source in the column and Period in the row, one can see that the normal zero dollar invoices net to zero except for Account 35000248 which received a new prepaid during 2019:

Sum of Amo		Source		
Year	Account	AR	BI	Grand Total
2019	35000109	\$18,112.31	-\$18,112.31	\$0.00
	35000248		-\$7,565,418.00	-\$7,565,418.00
	35000365	\$354,958.25	-\$354,958.25	\$0.00
Grand Total		\$373,070.56	-\$7,938,488.56	-\$7,565,418.00

Periods "1" through "12" should be analyzed in advance and subsequent periods added to the spreadsheet after each period is closed.

- 5) Use a pivot table to summarize the query results. Take the beginning balance from the Trial Balance (period 0) plus or minus the year to date activity and the ending balance for the point in time will be shown.

Sum of Amo		Source							
Year	Account	Period	AL	AR	BI	CN	JV	Grand Total	
2019	35000109	2		\$18,112.31	-\$18,112.31	\$35,766.73	-\$35,766.73	\$0.00	
		4				\$241,470.34		\$241,470.34	
		5				\$37,572.01		\$37,572.01	
		7	-\$10,130.85			\$70,234.00		\$60,103.15	
		8	-\$1,555.13					-\$1,555.13	
		9	-\$1,364.24			\$71,591.24		\$70,227.00	
	35000109 Total		-\$13,050.22	\$18,112.31	-\$18,112.31	\$456,634.32	-\$35,766.73	\$407,817.37	
	35000248	1			-\$7,565,418.00			-\$7,565,418.00	
		7	-\$73,458.05					-\$73,458.05	
		8	-\$15,168.87					-\$15,168.87	
		9	-\$13,948.05					-\$13,948.05	
	35000248 Total		-\$102,574.97		-\$7,565,418.00			-\$7,667,992.97	
	35000365	2		\$354,958.25	-\$354,958.25	\$34.30	-\$34.30	\$0.00	
		4				\$58.20		\$58.20	
		5				\$20.18		\$20.18	
		7	-\$275,512.07			\$70.98		-\$275,441.09	
		8	-\$53,501.99					-\$53,501.99	
		9	-\$49,224.97			\$370,584.19		\$321,359.22	
	35000365 Total		-\$378,239.03	\$354,958.25	-\$354,958.25	\$370,767.85	-\$34.30	-\$7,505.48	
Grand Total			-\$493,864.22	\$373,070.56	-\$7,938,488.56	\$827,402.17	-\$35,801.03	-\$7,267,681.08	
Beginning Balance from Trial Balance			Period 0	Activity over time			Balance at Point in Time		
	35000109		\$ (1,086,289.65)		\$ 407,817.37			\$ (678,472.28)	
	35000248		\$ -		\$ (7,667,992.97)			\$ (7,667,992.97)	
	35000365		\$ (26,683,495.32)		\$ (7,505.48)			\$ (26,691,000.80)	

Any AL journals in the results would represent interest credited to the Deferred/Advanced revenue accounts.

A conversion prepaid would need to be added to the customer contract/grant for interest that



has been added during the year. If assistance is needed, contact the Grant Accounting Manager (Division of Accounts).

**Task 25: 08/02 - Analyze grant related contra accounts for proper state year-end balancing and clear all existing errors on the F&A (Indirect Cost) processing.**

At state year-end, all 89040000 (Indirect Cost Expenditures) and 89035000 (Contra Indirect Cost) should equal one another. There are two queries that should be analyzed to ensure these accounts net to zero; these queries are: **TN\_GR\_A13\_89040000\_VS\_89035000** and **TN\_GR\_A13\_IDC\_NOT\_IN\_BALANCE**.

Below shows an example giving part of the returned query, **TN\_GR\_A13\_89040000\_VS\_89035000**:

GL Bus Unit	Journal ID	Jrnl Date	Jrnl Status	Budget Status	Sys Source	Account	Dept ID	Fund	Project	Sum Amount	Year
32501	GM02910939	7/26/2018	P	V	JGen-GM	89035000	3250100100	11000	ARCPGSPCHCFHP17	\$ (1,903.55)	2019
32501	GM02910939	7/26/2018	P	V	JGen-GM	89040000	3251000800	11000	ARCPGSPCHCFHP17	\$ 1,903.55	2019
32501	GM02914552	7/31/2018	P	V	JGen-GM	89035000	3250100100	11000	ARCPGSPCHCFHP17	\$ (27.00)	2019
32501	GM02914552	7/31/2018	P	V	JGen-GM	89040000	3250101008	11000	ARCPGSPCHCFHP17	\$ 27.00	2019
32501	GM02924044	7/31/2018	P	V	JGen-GM	89035000	3250100100	11000	ARCPGSPCHCFHP17	\$ (1,161.74)	2019
32501	GM02924044	7/31/2018	P	V	JGen-GM	89040000	3251000800	11000	ARCPGSPCHCFHP17	\$ 1,161.74	2019

Take the query to a pivot table with the Accounts in the column, the Funds in the Row, and the “Σ Sum” Amount in the Data field to verify the accounts are in balance by Fund. If the Grand Total is “zero”, they are in balance by Fund. Another option is to verify by Project that the indirect cost and the indirect contra are in balance.

Sum of Sum An		Account		
GL Bus Unit	Fund	89035000	89040000	Grand Total
32501	11000	-\$252,658.67	\$252,658.67	\$0.00
<b>32501 Total</b>		<b>-\$252,658.67</b>	<b>\$252,658.67</b>	<b>\$0.00</b>
32701	11000	-\$1,288,303.26	\$1,288,303.26	\$0.00
	20010	-\$202,569.46	\$202,569.46	\$0.00
	20016	-\$83,640.65	\$83,640.65	\$0.00
<b>32701 Total</b>		<b>-\$1,574,513.37</b>	<b>\$1,574,513.37</b>	<b>\$0.00</b>

The second IDC query, **TN\_GR\_A13\_IDC\_NOT\_IN\_BALANCE**, will return any values by projects which are not in balance.

The results of this query shows the IDC is not in balance by Project for Agency 32701 for Fund 11000. If the total of amounts with projects is added to the amounts with no project, they net to zero (out of balance by Project, but not by Fund).

Sum of Amt			
Bus Unit	Fund	Project	Total
32701	11000	EN720DOEESOA	-\$557.51
		EN720DOEMONITOR	-\$919.18
		EN721DOEFEDFACL	-\$34,269.50
		ENFY19DOD32738	-\$6.30
		(blank)	\$35,752.49
<b>Grand Total</b>			<b>\$0.00</b>

At year-end, all 89300000 (In-kind cost transactions) and 89301000 (Contra In-kind cost



transactions) should equal. The **TN\_GR\_A13\_89300000\_VS\_89301000** query can be used to analyze this.

Here is an example of the query being returned:

GL Bus Unit	Journal ID	Jrnl Date	Jrnl Status	Budget Status	Sys Source	Account	Dept ID	Fund	Project	Sum Amount	Year
31614	19INKIND01	12/1/2018	P	V	GL JE Page	89300000	3161400001	11000	DDDD16000000016	\$ 68,044.00	2019
31614	19INKIND01	12/1/2018	P	V	GL JE Page	89301000	3161400001	11000	DDDD16000000016	\$ (68,044.00)	2019
31614	19INKIND01	12/1/2018	P	V	GL JE Page	89300000	3161400001	11000	DDDD17000000017	\$ 33,622.27	2019
31614	19INKIND01	12/1/2018	P	V	GL JE Page	89301000	3161400001	11000	DDDD17000000017	\$ (33,622.27)	2019

Create a pivot table with the Fund and Project in the row, the accounts in the column, and “Sum Amount” in the data field to verify the amounts equal.

Sum of Sum Amount		Account		
GL Bus Unit	Fund	89300000	89301000	Grand Total
31614	11000	\$111,824.00	-\$111,824.00	\$0.00
Grand Total		\$111,824.00	-\$111,824.00	\$0.00

By August 8th, all F&A errors should be cleared. The Edison Grant/Project’s team will **STOP** the automated processing for Indirect Cost.

**Task 26: 08/05 – Last day of *agency approval* for miscellaneous JV/EX journals to correct a previous FY19 transaction affecting projects/grants**

**Task 27: 08/07 – Last day of approvals by Division of Accounts for miscellaneous JV/EX journals to correct a previous FY19 transaction affecting projects/grants and IU journals**

**Task 28: 08/08 – All interest on Deferred/Advanced Revenue accounts should be posted & conversion (type) prepaids should to be added to the Customer (revenue) Contract(s) and processed.**

- Don’t forget about Prepaids created for interest earned on deferred/advanced revenue accounts.
- Conversion close of interest related to immediate prepaids has to be done by Edison Financials.

**Task 29: 08/08 – Customer (revenue) Contracts module closed for FY 19 (revenue recognition for FY19 will NOT occur after this date).**

**Task 30: 08/08 – F&A (indirect Cost) automated processing for FY19 closed (stops processing for FY19).**

**Task 31: 08/10 – Last day for temporary bills on TN\_GR03 with 2019 State Year accounting dates to occur.**

**Task 32: 08/12 – Evaluate miscellaneous JV/AG/EX journals which were NOT approved for FY19 transactions affecting projects/grants and delete the journals not approved.**

- 1) Run query **TN\_GR20A\_JRNL5\_NOT\_POST\_GR**

- 2) Delete journals not approved.

**Task 33: 08/12 or before – Create a “no project” journal to adjust for the Utilization (reduction of Deferred/Advanced) of zero dollar billings for FY19 with billed dates in FY20 if agency/business unit has Prepaids on Customer (revenue) Contracts/Grants in Edison.**

**Special notes:**

- Make sure all zero dollar invoices with transactional source June accounting dates have been processed.
- Be sure you have included the 35XXXXXX or 351XXXXX activity in the 6/30/2019 quarterly reconciliations if the “no project” journal has not been posted to the general ledger by the 8/15 due date (45 days past quarter end).

- 1) Run query **TN\_GR\_A06\_UTL\_IN\_NEXT\_FY**
- 2) Create no project journal to adjust for the utilization (reduction of Deferred/Advanced) on zero dollar billings for FY19 with billed dates in FY20.

Example of a year-end GL journal created from the query’s information is as follows (the deferred/advanced revenue account(s) would be specific to the BU/Agency’s prepaid):

BU	Fund	Department	Account	Location CF	PC BU	Project ID	Activity	An Type	Amount	Description
30501	20037	305107503	35000365	19136					\$ 25.00	Adj DR at YR End
30501	20037		11120001						\$(25.00)	Adj DR at YR End

**Task 34: Submit Schedule of Expenditures of Federal Awards (SEFA) on Wednesday, September 18th and Supplementary Information Schedule (SIS) on Wednesday September 11th. Note: the SIS is submitted to the Primary Agency(s) a week prior to the SEFA due date since the Primary Agency has to know if the Secondary State Agency has passed Federal funds on through to a subrecipient.**

There are two different schedules – the main one (SEFA) which gives you Federal dollars received directly from the Federal government or from other governmental entities (counties, other states, etc.). The second schedule is the SIS/Supplemental which is for pass-through Federal dollars from another state agency.

- 1) Run query **TN\_GR06\_SEFA\_EXP** to obtain the information needed to compile the Schedule of Expenditures of Federal Awards (SEFA). This query is a summary of expenditures by agency with four prompts: “PC Business Unit,” “From Period,” “To Period,” and “Fiscal Year.”

To see the detailed transactions and to assist in identifying the subrecipient transactions behind the SEFA amounts, use query **TN\_GR06\_V\_SEFA\_DETAILS**. This query has the following prompts: “PC Business Unit,” “Fiscal Year,” “Accounting Date From,” “Accounting Date To,” “Contract num,” and “Project ID.” In order to include all Customer (revenue) Contracts and Project IDs, use the “%” (wildcard symbol) on the two prompts.

Parts of the report/query are below. The Award Begin and the Award End dates are the dates needed for the SEFA. The results of the report giving the “Program Name” may not be the complete name as it is needed for the SEFA reporting. The results of the query should be reviewed to determine that program names are complete.

Following is a partial result of the TN\_GR06\_SEFA\_EXP query for 33101:

PC BU	CFDA	Program	Contract/Awa	Grantor	Grantor Name	Ref Awd Num
33101	84.010	Title I Grants to Local Educational Agencies	TITLEI2016	GR00000000000016	US DEPT OF EDUCATION	S010A150042
33101	84.010	Title I Grants to Local Educational Agencies	TITLEI2016	GR00000000000016	US DEPT OF EDUCATION	S010A150042
33101	84.010	Title I Grants to Local Educational Agencies	TITLEI2016	GR00000000000016	US DEPT OF EDUCATION	S010A150042
33101	84.010	Title I Grants to Local Educational Agencies	TITLEI2016	GR00000000000016	US DEPT OF EDUCATION	S010A150042
33101	84.011	Migrant Education_State Grant Program	S011A170043	GR00000000000016	US DEPT OF EDUCATION	S011A170043
33101	84.011	Migrant Education_State Grant Program	S011A170043	GR00000000000016	US DEPT OF EDUCATION	S011A170043
33101	84.013	Title I State Agency Program for Neglected and Delinquent Children and Youth	S013A160042R	GR00000000000016	US DEPT OF EDUCATION	S013A160042
33101	84.013	Title I State Agency Program for Neglected and Delinquent Children and Youth	S013A170042	GR00000000000016	US DEPT OF EDUCATION	S013A170042
33101	84.013	Title I State Agency Program for Neglected and Delinquent Children and Youth	S013A170042	GR00000000000016	US DEPT OF EDUCATION	S013A170042
33101	84.027	Special Education_Grants to States	H027A160052	GR00000000000016	US DEPT OF EDUCATION	H027A160052
33101	84.027	Special Education_Grants to States	H027A160052	GR00000000000016	US DEPT OF EDUCATION	H027A160052
33101	84.027	Special Education_Grants to States	H027A160052	GR00000000000016	US DEPT OF EDUCATION	H027A160052
33101	84.027	Special Education_Grants to States	H027A160052	GR00000000000016	US DEPT OF EDUCATION	H027A160052

Screen shot continued:

Fed Awd ID#	Award Beg	Award End	Project	Activity	Activity Ty	Anl Ty	Account	Total Amount	INFO
S010A150042	7/1/2015	6/30/2018	ED0000CB16ABX16	FEDERAL	FED	ACT	68012000	\$ 23,830.00	Refund of Prior Year Fed Exp
S010A150042	7/1/2015	6/30/2018	ED0000CB16ABX16	FEDERAL	FED	GLR	68012000	\$ (23,830.00)	Refund of Prior Year Fed Exp
S010A150042	7/1/2015	6/30/2018	ED0000CB16ACX16	FEDERAL	FED	ACT	68012000	\$ 0.89	Refund of Prior Year Fed Exp
S010A150042	7/1/2015	6/30/2018	ED0000CB16ACX16	FEDERAL	FED	GLR	68012000	\$ (0.89)	Refund of Prior Year Fed Exp
S011A170043	7/1/2017	6/30/2020	EDESSAT1C18FLOW	FEDERAL	FED	ACT	71304000	\$ 960,712.52	
S011A170043	7/1/2017	6/30/2020	EDESSAT1C18FLOW	FEDERAL	FED	YAE	71304000	\$ (250,000.00)	Year End Accrued Expenditures
S013A160042	7/1/2016	6/30/2019	EDESEAT1D17FLOW	FEDERAL	FED	GLE	71300000	\$ 68,629.55	
S013A170042	7/1/2017	6/30/2020	EDESSAT1D18FLOW	FEDERAL	FED	GLE	71300000	\$ 69,840.76	
S013A170042	7/1/2017	6/30/2020	EDESSAT1D18FLOW	FEDERAL	FED	GLE	71303000	\$ (2,530.91)	
H027A160052	7/1/2016	6/30/2019	EDIDEA61117ADMN	FEDERAL	FED	ACT	70300000	\$ 4.70	
H027A160052	7/1/2016	6/30/2019	EDIDEA61117ADMN	FEDERAL	FED	ACT	70901000	\$ 1,088,877.34	
H027A160052	7/1/2016	6/30/2019	EDIDEA61117ADMN	FEDERAL	FED	ACT	71004000	\$ 58.76	
H027A160052	7/1/2016	6/30/2019	EDIDEA61117ADMN	FEDERAL	FED	GLE	70100001	\$ (13,792.50)	

The query results should be put in a pivot table format with Grantor Name, PC BU, Program Name, Award Begin, Award End, CFDA, and "Ref Awd Num"/Reference Award Number (Other Identifying #) in the row field and amount in the sum of the pivot table.

Following is an example of part of the results from the 33101 Schedule of Expenditures of Federal Awards report (above) taken to a pivot table:

Sum of Total Amount		Program	Award Begin	Award End	CFDA	Fed Awd ID#	Total
ADMINISTRATION FOR CHILDREN AND FAMILIES		Head Start	4/1/2018	9/30/2019	93.600	04CD4028-03-00	\$126,017.77
			4/30/2019	9/30/2020	93.600	04CD4028	\$6,680.40
ADMINISTRATION FOR CHILDREN AND FAMILIES							
Total							\$132,698.17
BROWN UNIVERSITY		Education Research, Development and Dissemination	8/12/2015	10/31/2020	84.305	(blank)	\$0.00
BROWN UNIVERSITY							\$0.00
DEPARTMENT OF HEALTH AND HUMAN SERVICES		Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	8/1/2018	1/31/2024	93.079	(blank)	\$4,920.61
		Improving Student Health and Academic Achievement through Nutrition, Physical Activity and the Management of Chronic Conditions in Schools	6/30/2018	12/29/2023	93.981	18NU58DP006439	\$242,000.19
		Substance Abuse and Mental Health Services Projects of Regional and National Significance	9/30/2014	9/29/2019	93.243	(blank)	\$1,156,217.75
DEPARTMENT OF HEALTH AND HUMAN SERVICES							
Total							\$1,403,138.55

Note: If the Fed Awd ID# is blank, it can be populated by navigating to the Award Profile (FSCM> Grants> Awards> Award Profile) and entering it and saving what you have entered. The next time the TN\_GR06 query is run, the field is updated.

An example of the **TN\_GR06\_V\_SEFA\_DETAILS** for 33101 showing partial results shows the following with lots of additional fields to assist the agency in identifying whether or not the vendor(s)/supplier(s) are sub-recipients and

need to be reported separately on the SEFA report:

A	B	C	D	E	F	G	H	I	J	K	L
PCBU	CFDA	Award/Contract	Contr	Sold To ID	Sponsor	Ref Awd #	Fed Awd ID	Award Beg	Award End	Award Title	Project
33101	10.555	CNBLOCK11	1	GR00000000000136	US DEPT OF AGRICULTURE MO	2011IN109945		10/1/2010	6/30/2013	Child Nutrition Block 11	ED0000HD11AAX11
33101	10.555	CNBLOCK11	1	GR00000000000136	US DEPT OF AGRICULTURE MO	2011IN109945		10/1/2010	6/30/2013	Child Nutrition Block 11	ED0000HD11AAX11
33101	10.555	CNBLOCK16	1	GR00000000000136	US DEPT OF AGRICULTURE MO	201616(15)N109945		10/1/2015	12/31/2020	Child Nutrition Block 16	ED0000HC16AAX16
33101	10.555	CNBLOCK16	1	GR00000000000136	US DEPT OF AGRICULTURE MO	201616(15)N109945		10/1/2015	12/31/2020	Child Nutrition Block 16	ED0000HC16AAX16
33101	10.555	CNBLOCK16	1	GR00000000000136	US DEPT OF AGRICULTURE MO	201616(15)N109945		10/1/2015	12/31/2020	Child Nutrition Block 16	ED0000HC16AAX16
33101	10.555	CNBLOCK16	1	GR00000000000136	US DEPT OF AGRICULTURE MO	201616(15)N109945		10/1/2015	12/31/2020	Child Nutrition Block 16	ED0000HC16AAX16
33101	10.555	CNBLOCK16	1	GR00000000000136	US DEPT OF AGRICULTURE MO	201616(15)N109945		10/1/2015	12/31/2020	Child Nutrition Block 16	ED0000HC16AAX16
33101	10.555	CNBLOCK16	1	GR00000000000136	US DEPT OF AGRICULTURE MO	201616(15)N109945		10/1/2015	12/31/2020	Child Nutrition Block 16	ED0000HC16AAX16
33101	10.555	CNBLOCK16	1	GR00000000000136	US DEPT OF AGRICULTURE MO	201616(15)N109945		10/1/2015	12/31/2020	Child Nutrition Block 16	ED0000HC16AAX16
33101	10.555	CNBLOCK16	1	GR00000000000136	US DEPT OF AGRICULTURE MO	201616(15)N109945		10/1/2015	12/31/2020	Child Nutrition Block 16	ED0000HC16AAX16

Screen shot continued:

Activity	Act Ty	Funding	Source Ty	Categ	Subcateg	An Ty	Account	DeptID	Progra	Fun	Location	User Co	Bon	Transaction Description
FEDERAL	FED	Federal				ACT	68012000	3313500000	577200	25000	19109			REFUNDING FEDERAL FUNDS
FEDERAL	FED	Federal				GLR	68012000	3313500000	577200	25000	19105			Partial reallocation of Decemb
FEDERAL	FED	Federal				ACT	71304000	3313500000	577200	25000	19109			CN Lunch LEA 16
FEDERAL	FED	Federal				ACT	71304000	3313500000	577200	25000	19109			CN Lunch LEA 16
FEDERAL	FED	Federal				ACT	71304000	3313500000	577200	25000	19109			CN Lunch LEA 16
FEDERAL	FED	Federal				ACT	71304000	3313500000	577200	25000	19109			CN Lunch LEA 16
FEDERAL	FED	Federal				ACT	71304000	3313500000	577200	25000	19109			CN Lunch LEA 16
FEDERAL	FED	Federal				ACT	71304000	3313500000	577200	25000	19109			CN Lunch LEA 16
FEDERAL	FED	Federal				ACT	71304000	3313500000	577200	25000	19109			CN Lunch LEA 16

Screen shot continued:

Journal ID	Jrnl S	Jrnl Date	Jrnl	Jrnl Ref	Sys Sour	Trans Dat	Acctg Dat	Source Trans ID	Priced Tra	AP E	Vouch	Vchr	AP Suppl		
AP03059834	AP	1/16/2019	2		BAP	1/14/2019	1/16/2019	V33101004781011	0 1	793470ACCR	318359746	33101	478101	1	76440
3036556	JV	12/26/2018	5		BGL	12/26/2018	12/26/2018	G3310100030365562018-12-2605			317971717			0	
			0		BAP	7/3/2018	7/3/2018	V33101004541151	0 1	212860ACCR	315003863	33101	454115	1	91867
			0		BAP	7/3/2018	7/3/2018	V33101004541161	0 1	212860ACCR	315003864	33101	454116	1	91867
			0		BAP	7/3/2018	7/3/2018	V33101004541171	0 1	212860ACCR	315003865	33101	454117	1	91867
			0		BAP	7/3/2018	7/3/2018	V33101004541181	0 1	212860ACCR	315003866	33101	454118	1	91867
			0		BAP	7/3/2018	7/3/2018	V33101004541191	0 1	212860ACCR	315003867	33101	454119	1	91867
			0		BAP	7/3/2018	7/3/2018	V33101004541201	0 1	212860ACCR	315003868	33101	454120	1	91867
			0		BAP	7/3/2018	7/3/2018	V33101004541211	0 1	212860ACCR	315003869	33101	454121	1	91867

Screen shot continued:

AP Supplier Name	Supl Contract	Contr V	Contract Ty	Contract Desc	Suppl Ty	SWC N	Contr Supp	Empl	Exp Doc	Exp D	Q	UQ	Amount	Notes
USDA Forest Service													0	\$ 85,583.56 Refund of Prior Year Fed Exp
													0	\$ (85,583.56) Refund of Prior Year Fed Exp
Martha OBryan Center Inc													0 EA	\$ 509.40
Martha OBryan Center Inc													0 EA	\$ 449.97
Martha OBryan Center Inc													0 EA	\$ 39.80
Martha OBryan Center Inc													0 EA	\$ (269.99)
Martha OBryan Center Inc													0 EA	\$ (108.94)
Martha OBryan Center Inc													0 EA	\$ (45.22)
Martha OBryan Center Inc													0 EA	\$ 189.92

- Run query: **TN\_GR06S\_SEFA\_SUPPL** if Federal dollars are granted from another state agency. This query returns data for various chartfields. The results of the report giving the "Program Name" may not be the complete name as it is needed for the SEFA reporting. Be sure to schedule the query.

Screen shot of part of query results:



Period Begin	Period End	PC Bus Unit	CFDA	Program	Contract/Award	Grantor
7/1/2018	6/30/2019	32901	16.593	Residential Substance Abuse Treatment for State Prisoners	RSUBABUSETR2018	GR0000000000101
7/1/2018	6/30/2019	32901	16.593	Residential Substance Abuse Treatment for State Prisoners	RSUBABUSETR2019	GR0000000000101
7/1/2018	6/30/2019	32901	16.738	Edward Byrne Memorial Justice Assistance Grant Program	OFFTRANSNET2019	GR0000000000101
7/1/2018	6/30/2019	32901	84.013	Title I State Agency Program for Neglected and Delinquent Children and Youth	TITLEIPARTD1719	GR0000000000113
7/1/2018	6/30/2019	32901	84.013	Title I State Agency Program for Neglected and Delinquent Children and Youth	TITLEIPARTD1820	GR0000000000113
7/1/2018	6/30/2019	32901	84.013	Title I State Agency Program for Neglected and Delinquent Children and Youth	TITLEIPARTD1820	GR0000000000113
7/1/2018	6/30/2019	32901	84.013	Title I State Agency Program for Neglected and Delinquent Children and Youth	TITLEIPARTD1820	GR0000000000113
7/1/2018	6/30/2019	32901	84.013	Title I State Agency Program for Neglected and Delinquent Children and Youth	TITLEIPARTD1820	GR0000000000113

Screen shot continuance:

Grantor Name	Ref Awd #	Fed Awd ID#	Award Begin	Award End	Project	Activity	Activity Type	Anl Type	Account	Total Amount
TN DEPT OF FINANCE AND ADMINISTRATION		57511 2017-RT-BX-0005	2/1/2018	3/31/2019	CORESSUBABUSE18	INTERFERED	PTFED	GLE	70804000	\$ 142,558.20
TN DEPT OF FINANCE AND ADMINISTRATION		61162 2018-J2-BX-0048	1/1/2019	3/31/2020	CORESSUBABUSE19	INTERFERED	PTFED	GLE	70804000	\$ 121,139.04
TN DEPT OF FINANCE AND ADMINISTRATION	JAGDOCTRAN2	2016-MU-BX-0181	7/1/2018	9/30/2019	COOFFTRANSNET19	INTERFERED	PTFED	ACT	71304000	\$ 150,000.00
TN DEPT OF EDUCATION		S013A160042	7/1/2016	12/31/2018	COTITLEIPARTD17	INTERFERED	PTFED	GLE	70202002	\$ 2,600.76
TN DEPT OF EDUCATION		S013A170042	7/1/2017	12/31/2019	COTITLEIPARTD18	INTERFERED	PTFED	GLE	70100001	\$ 54,387.00
TN DEPT OF EDUCATION		S013A170042	7/1/2017	12/31/2019	COTITLEIPARTD18	INTERFERED	PTFED	GLE	70200000	\$ 8,174.28
TN DEPT OF EDUCATION		S013A170042	7/1/2017	12/31/2019	COTITLEIPARTD18	INTERFERED	PTFED	GLE	70201000	\$ 4,160.64
TN DEPT OF EDUCATION		S013A170042	7/1/2017	12/31/2019	COTITLEIPARTD18	INTERFERED	PTFED	GLE	70202002	\$ 5,147.04

Create a pivot table to sum the total amount of expenditures by Grantor Name, Program, Award Begin, Award End, CFDA, Ref Award#, Contract/Award, and Project ID.

The Grants Accounting Group highly recommends that on Federal pass through grants, the Ref Awd # (Reference Award number) should be the interdepartmental supplier contract number. To help connect the pass through dollars to a Federal Award, the Fed Award ID# (Federal Award Identification number) should be the primary state agency's Notice of Grant Award.

If either the Fed Awd ID# or the Ref Awd# is blank, it can be populated by navigating to the Award Profile (FSCM> Grants> Awards> Award Profile) page by entering the identifying ID # or Award # and save. The next time the query is run, the field is updated. With new grants entered into the system, both the Reference Award Number and the Federal Award Identification Number are entered in the "create Proposal" phase of creating a Grant in Edison. If they are not known when the Grant is entered, they can be entered in the Award Profile.

Sum of Total Amount										
Grantor Name	Program	Award Begin	Award End	CFDA	Ref Awd #	Fed Awd ID#	Contract/Award	Project	Total	
TN DEPT OF EDUCATION	Special Education_ Grants to States	7/1/2017	12/31/2019	84.027	IDEA Part B	H027A170052	IDEAPARTBFY1820	COIDEAPARTB1820	\$19,745.96	
		7/1/2018	12/31/2020	84.027	IDEA Part B -FY19 Funds	H027A180052	IDEAPARTBFY1921	COIDEAPARTB1921	\$10,114.94	
	Supporting Effective Instruction State Grants	7/1/2017	12/31/2019	84.367	(blank)	S367A170040	TITLEIPARTA18	COTITLIIPARTA18	\$1,211.42	
	Title I State Agency Program for Neglected and Delinquent Children and Youth	7/1/2016	12/31/2018	84.013	(blank)	S013A160042	TITLEIPARTD1719	COTITLEIPARTD17	\$2,600.76	
		7/1/2017	12/31/2019	84.013	(blank)	S013A170042	TITLEIPARTD1820	COTITLEIPARTD18	\$71,868.96	
Total									\$105,542.04	
TN DEPT OF FINANCE AND ADMINISTRATION	Edward Byrne Memorial Justice Assistance Grant	7/1/2018	9/30/2019	16.738	JAGDOCTRAN2	2016-MU-BX-018	OFFTRANSNET2019	COOFFTRANSNET19	\$150,000.00	
	Residential Substance Abuse Treatment for State Prisoners	2/1/2018	3/31/2019	16.593		57511 2017-RT-BX-0005	RSUBABUSETR2018	CORESSUBABUSE18	\$142,558.20	
		1/1/2019	3/31/2020	16.593		61162 2018-J2-BX-0048	RSUBABUSETR2019	CORESSUBABUSE19	\$121,139.04	
Total									\$413,697.24	

**Helpful hints:** Format the results of the CFDA number with three decimal places. Format the total amount to "number" with two decimal places and comma at thousands or use currency formatting on the amount field.

When reconciling the SEFA main and SIS supplemental reports to the General Ledger, consider the following information and related queries:

- 1) Expenditures related to disaster, fire, hurricane, flood, etc. which were incurred by other state agencies than Military should be reported on the SIS report. Several agencies did not charge these expenditures correctly as Interdepartmental PTDISASTER Activity on various disasters that occurred during the State year, so they would be reconciling items to the SEFA Supplemental report.
- 2) **TN\_GL63\_ENTRIES\_IU\_YEAR** is a query that one can run for periods 1-998 to be able to return both sides of interdepartmental journals. This could assist a secondary agency receiving pass through funding to be able to look for Project ID's with a FEDERAL Activity for the primary agency which may reflect the need for a SEFA Supplemental (SSI) reconciling report to be created by the secondary agency.
- 3) PROGRAMINC activity which automatically reduces the Federal draws does not have associated direct expenditures – run **TN\_GR24A\_REV\_WRONG\_ACTIVITY** to easily identify the reduction of program income that reduced revenue.
- 4) **TN\_GL048\_TRIAL\_BALANCE** returns the trial balance using all chartfields.
- 5) **TN\_GL63\_EXPENDITURE** queries returns data from the general ledger journal table which includes both project and activity.
- 6) **TN\_GL83 (various letters) EXPENSE** queries returns data from the ACTUALS Ledger which DOES NOT include the activity field.
- 7) **TN\_GL64\_REVENUE** queries returns data from the general ledger journal table which includes both project and activity.
- 8) **TN\_GL84 (various letters) REVENUE** queries returns data from the ACTUALS Ledger which DOES NOT include the activity field.
- 9) **TN\_GR06X\_REV\_EXP\_IN\_DIFF\_YEAR** from Task 6 can help to identify expenditures and revenue recognized in different state years.
- 10) **TN\_PR202\_ALL\_TRANSACTIONS** is a project query which can provide all transactions for one or many projects in a business unit by accounting date range. This query is intended for general transaction research and knowledge of all analysis types is required to interpret the results. The prompts allow the individual to filter by project, fund, account, department ID, and source type.
- 11) SEFA main report and the Supplemental query can be generated monthly once the month ends and reconciled to the general ledger queries.
- 12) Revenue recognized on a journal entry or a direct journal deposit and not recognized through projects would result in the associated expenditures not appearing on the SEFA query and therefore would be a reconciling item.
- 13) Please take note that if you use YAE with a Project ID and don't have that project yet associated to a Customer (revenue) Contract; it will not pull on the SEFA report. A Customer Contract has to exist before it will pull on the SEFA reports.
- 14) Match INTERFED revenue from the Trial balance to the SIS supplemental report.
- 15) Compare Trial Balance INTERFED activity to the SIS supplemental report to make sure both match
- 16) If a sponsor is incorrect (for example - a Federal sponsor was entered but an interdepartmental rate set was used (68090) and the Activity was INTERFED), the SIS report will not contain that Customer (revenue) Contract's information since the SIS pulls by the interdepartmental sponsor identification on the Customer type. These would be reconciling items which would have to be manually added to the SIS report.
- 17) Make sure the Begin and End Dates of the Grants for the SEFA and SIS supplemental report have the actual begin and end dates of the grants/notice of awards/pass through grants. The query will return the end date from Commitment Control and could include the 90 day period past the grant. This extended date range is allowed, on some grants, to pay for expenditures with transactional days within the grant period but are reflected in Edison with accounting dates in the 90 day period. The extended 90 days in Commitment Control allows the agency to make those payments with a valid budget checking status, but may not be the "true" end date of the grant.

These tasks are highly recommended to assist the agency in reconciling and closing for year-end as well as monthly during the state year.

It is important to always remember the “DOMINO” effect that entries have in Edison on Customer (revenue) Contracts/Grants/Project s. Some queries will need to be re-run to make sure no new situations have occurred that need to be addressed!



#### Extra notes on Speedcharts/Task Profiles

Last date for requests for new FY20 speedcharts for FY20 for an effective date of July 1<sup>st</sup> is June 21st!

- Submit 100% speedcharts updates separately than splits
- If “replicated to Cashiering must have an account and allow extra time for reviewing by Division of Accounts
- If in-activating a speedchart, make sure the speedchart /task profile is not a default for an employee – run HCM query **TN\_TL142A\_EMPL\_ACCTG\_DEF**
- Can’t submit until Project ID/Grant is in system
- Be sure **to not make** an effective dated Task Profile or Speedchart to begin before the begin date of the Project ID
- Submit to Jennifer Lewis & Beverly Bean

Query **TN\_GL60PE\_SPDCHRTS\_PRJ\_ERRORS** is a query that an agency can use on a regular basis (at least monthly) to identify SpeedCharts/Task Profiles that contain a Project ID that may no longer be valid due to the following situations:

- The Project Budget end date in Commitment Control is in the past
- The Project ID is used in a Task Profile but does not have a budget for salaries and benefits

A) If the error is that the End Date of the Project ID in Commitment Control (KK) has passed.

The agency’s task to resolve this situation is as follows:

- 1) Run HCM query **TN\_TL142A\_EMPL\_ACCTG\_DEF** which returns the Timesheet defaults for each employee.
- 2) Check the results of the identified speedcharts from **TN\_GL60PE\_SPDCHRTS\_PRJ\_ERRORS** to see if any of them are the default speedcharts for any employee.
- 3) If the comparison shows no defaults, then the agency needs to decide whether to send updates for the SpeedCharts identified with errors. The solution might be inactivating the speedchart. Another solution would be updating the speedchart with a different Project ID. Those requests need to be sent to Jennifer Lewis and Beverly Bean.
- 4) If the comparison shows that the particular speedcharts are defaults, the agency needs to submit default speedchart changes. Those requests need to be sent to Jennifer Lewis and Beverly Bean.



- 5) Or if the speedcharts need to remain active, the Project End Date will need to be extended. Currently, the procedure is to submit a remedy ticket to Edison.
  - 6) Once corrections have been made, the agency needs to re-run query **TN\_GL60PE\_SPDCHRTS\_PRJ\_ERRORS** to make sure all possible erroring situations with project ID's have been resolved.
  - 7) The ultimate goal is that expenditure transactions with Project IDs can process without having errors and speedcharts/task profiles stay current.
- B) If the error is that the query identifies the SpeedCharts/Task Profiles but the Project ID budget does not contain 70100 (Payroll) or 70200 (Fringe) in the project budget.

The agency's task to resolve this situation is as follows:

- 1) Run query HCM query **TN\_TL142A\_EMPL\_ACCTG\_DEF** which returns the Timesheet defaults for each employee.
- 2) Check the results of the identified speedcharts from **TN\_GL60PE\_SPDCHRTS\_PRJ\_ERRORS** to see if it is the default speedchart for any employee.
- 3) If the comparison shows no defaults, then the agency needs to decide whether to send updates for the SpeedCharts identified with errors. The solution might be inactivating the speedchart. Another solution would be updating the speedchart with a different Project ID. Those requests need to be sent to Jennifer Lewis and Beverly Bean.
- 4) If the comparison shows that the particular speedcharts are defaults, the agency needs to submit default speedchart changes – those request need to be sent to Jennifer Lewis and Beverly Bean.
- 5) Or if the speedcharts need to remain active, the Project Budget needs to be adjusted to add zero dollar amounts on the project budget and finalized to allow for payroll and fringe transactions to process.
- 6) Or if the speedchart should NOT have been replicated to HCM (as a Task Profile), resolve by sending an effective dated change to the speedchart to Jennifer Lewis and Beverly Bean.
- 7) Once corrections have been made, the agency needs to re-run query **TN\_GL60PE\_SPDCHRTS\_PRJ\_ERRORS** to make sure all possible erroring situations with project IDs have been resolved.
- 8) The ultimate goal is that expenditure transactions with Project IDs can process without having errors and speedcharts/task profiles stay current.